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ZEN'S EDITION

OF

THE NEW

NATIONAL TAX LAW,

COMPLETE.

Embodying the Organic Sections; The General and Specific Provisions; Provisions for the Appointment and Governance of Collectors, Assessors and their Assistants; Alphabetical Schedule-List of Articles Taxed; with Rates, etc., etc.

AUTHENTICATED EDITION.

BEADLE AND COMPANY,
NEW YORK: No. 141 WILLIAM STREET.
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THE

NATIONAL TAX-LAW,

(COMPLETE:)

EMBODYING THE ORGANIC SECTIONS; THE GENERAL AND SPECIFIC PROVISIONS; PROVISIONS FOR THE APPOINTMENT AND GOVERNANCE OF COLLECTORS, ASSESSORS AND THEIR ASSISTANTS; ALPHABETICAL SCHEDULE-LIST OF ARTICLES TAXED, WITH RATES, ETC., ETC.

PREPARED FROM THE OFFICIAL COPY.

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THE

NATIONAL TAX-LAW.

Passed at the second session of the Thirty-seventh Congress.

AN ACT TO PROVIDE INTERNAL REVENUE TO SUPPORT THE GOVERNMENT AND TO PAY INTEREST ON THE PUBLIC DEBT.

I.—ORGANIC SECTION.

COMMISSIONER OF INTERNAL REVENUE.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses or taxes imposed by this act, or which may be hereafter imposed, and of assessing the same, an office is hereby created in the Treasury Department, to be called the office of the Commissioner of Internal Revenue, and the President of the United States is hereby authorized to nominate, and, with the advice and consent of the Senate, to appoint a Commissioner of Internal Revenue, with an annual salary of four thousand dollars, who shall be charged, and hereby is charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps and licenses, and distributing the same, or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses and taxes which may be necessary to carry this act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide proper and sufficient stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties imposed by this act, and to alter and renew or replace such stamps from time to time as occasion shall require; and the Secretary of the Treasury may assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary or the exigencies of the public service may require,

and the privilege of franking all letters and documents pertaining to the duties of his office, and of receiving free of postage all such letters and documents, is hereby extended to said Commissioner.

COLLECTION DISTRICTS AND OFFICERS.

SEC. 2. *And be it further enacted*, That, for the purpose of assessing, levying and collecting the duties or taxes hereinafter prescribed by this act, the President of the United States be, and he is hereby, authorized to divide respectively the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate, and, by and with the advice and consent of the Senate, to appoint an assessor and a collector for each such district, who shall be residents within the same. *Provided*, that any of said States and Territories and the District of Columbia, may, if the President shall deem it proper, be erected into and included in one district; *provided* that the number of districts in any State shall not exceed the number of representatives to which such State shall be entitled in the present Congress, except in such States as are entitled to an increased representation in the thirty-eighth Congress, in which States the number of districts shall not exceed the number of representatives to which any such State may be so entitled: and *provided further*, that in the State of California the President may establish a number of districts, not exceeding the number of senators and representatives to which said State is entitled in the present Congress.

SUB-DISTRICTS AND ASSESSORS.

SEC. 3. *And be it further enacted*, That each of the assessors shall divide his district into a convenient number of assessment districts, subject to such regulations and limitations as may be imposed by the Commissioner of Internal Revenue, within each of which he shall appoint one assistant assessor, who shall be resident therein, and each assessor and assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some collector, to be appointed by virtue of this act (who is hereby empowered to administer the same), the following oath or affirmation, to wit: "I, A. B., do swear, or affirm (as the case may be), that

I will bear true faith and allegiance to the United States of America, and will support the Constitution thereof, and that I will, to the best of my knowledge, skill and judgment, diligently and faithfully execute the office and duties of assessor for (naming the assessment district), without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed. And every assessor or assistant assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States, and the other moiety thereof to him who shall first sue for the same, with costs of suit.

COLLECTORS AND THEIR DEPUTIES.

SEC. 4. *And be it further enacted*, That before any such collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, which bond shall be filed in the office of the First Comptroller of the Treasury. And such collectors shall, from time to time, renew, strengthen and increase their official bond, as the Secretary of the Treasury may direct.

SEC. 5. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment, giving such notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities and accept the same from such deputy; and each such deputy shall have the like authority,

in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him, which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such, and for every omission of duty: *Provided*, that nothing herein contained shall prevent any collector from collecting himself the whole or any part of the duties and taxes so assessed and payable in his district.

II.—GENERAL PROVISIONS.

TAX-PAYERS TO MAKE RETURNS.

SEC. 6. *And be it further enacted*, That it shall be the duty of any person or persons, partnerships, firms, associations or corporations, made liable to any duty, license, stamp or tax imposed by this act, when not otherwise and differently provided for, on or before the first day of August, one thousand eight hundred and sixty-two, and on or before the first Monday of May in each year thereafter, and in all other cases before the day of levy, to make a list or return to the assistant assessor of the district where located, of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares and merchandise made or sold, and charged with a specific or *ad valorem* duty or tax, the several rates and aggregate amount according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person or persons, partnerships, firms, associations or corporations are liable to be assessed under and by virtue of the provisions of this act.

ASSESSORS TO SEARCH FOR PROPERTY, ETC.

SEC. 7. *And be it further enacted*, That the instructions, regulations and directions, as hereinbefore mentioned, shall be binding on each assessor and his assistants, and on each collector and his deputies, in the performance of the duties enjoined by or under this act; pursuant to which instructions the said assessors shall, on the first day of August, one thousand

eight hundred and sixty-two, and on the first Monday of May in each succeeding year, and from time to time thereafter, in accordance with this act, direct and cause the several assistant assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the assessment districts where they respectively reside, owning, possessing, or having the care or management of any property, goods, wares and merchandise, articles or objects liable to pay any duty, stamp or tax, including all persons liable to pay a license duty, under the provisions of this act (by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, especially to the written list, schedule or return required to be made out and delivered to the assistant assessor by all persons owning, possessing, or having the care or management of any property, as aforesaid, liable to duty or taxation), and to value and enumerate the said objects of taxation, respectively, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

ASSESSORS TO ENUMERATE IN CERTAIN CASES.

SEC. 8. *And be it further enacted*, That if any person owning, possessing or having the care or management of property, goods, wares and merchandise, articles or objects liable to pay any duty, tax or license, shall fail to make and exhibit a written list when required, as aforesaid, and shall consent to disclose the particulars of any and all the property, goods, wares and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation, liable to pay any license as aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read, consented to, and signed, by the person so owning, possessing, or having the care and management as aforesaid, shall be received as the list of such person.

FINE AND PENALTY FOR FALSE RETURNS.

SEC. 9. *And be it further enacted*, That if any such person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists as aforesaid, any false or fraudulent list or statement, with intent to defeat or evade the valuations or enumeration hereby

intended to be made, such person so offending, and being thereof convicted on indictment found therefor in any circuit or district court of the United States, held in the district in which such offense may be committed, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act, shall in all such cases, and in all cases of under valuation or under statement in such lists or statements, be made, as aforesaid, upon lists according to the form prescribed, to be made out by the assessors, and assistant assessors, respectively; which lists the said assessors and assistant assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises, respectively; and from the valuation and enumerations so made there shall be no appeal.

NOTIFICATION TO PREPARE LISTS.

SEC. 10. *And be it further enacted*, That in case any person shall be absent from his or her place of residence at the time an assistant assessor shall call to receive the list of such person, it shall be the duty of such assistant assessor to leave at the place of residence of such person, with some person of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office, a written note or memorandum, addressed to such person, requiring him or her to present to such assessor the list or lists required by this act within ten days from the date of such note or memorandum.

FORCED LISTS, AND PENALTIES FOR REFUSAL.

SEC. 11. *And be it further enacted*, That if any person, on being notified or required, as aforesaid, shall refuse or neglect to give such list or lists within the time required, as aforesaid, it shall be the duty of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required, to enter into and upon the premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of property, goods, wares and merchandise, and all articles or objects liable to duty or taxation, owned or possessed, or under

the care or management of such person, as are required by this act, including the amount, if any, due for license; and in case of refusal or neglect to make such lists, except in cases of sickness, the assessors shall thereupon add fifty per centum to the amount of the items thereof; and the lists, so made and subscribed by such assessor, shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act; and the person so failing or neglecting, unless in case of sickness or failure to receive the notice, shall, moreover, forfeit and pay the sum of one hundred dollars, except where otherwise provided for; to be recovered for the use of the United States, with costs of suit.

ASSESSMENT OF PROPERTY OF ABSENTEES.

SEC. 12. *And be it further enacted*, That whenever there shall be in any assessment district any property, goods, wares and merchandise, articles or objects, not owned or possessed by, or under the care or management of, any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the assistant assessor in the manner provided by this act, it shall be the duty of the assistant assessor for such district, and he is hereby authorized and required, to enter into and upon the premises where such property is situated, and take such view thereof as may be necessary, and to make lists of the same according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares and merchandise, articles or objects, as aforesaid, under and for the purposes of this act.

ASSESSMENT OF PROPERTY OUT OF DISTRICTS.

SEC. 13. *And be it further enacted*, That the owners, possessors, or persons having the care or management of property, goods, wares and merchandise, articles or objects, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act, (provided the assessment district in which the said objects of duty or taxation are situated is therein distinctly stated) at the time and in the manner prescribed to the assistant assessor of the assessment district wherein such

persons reside. And it shall be the duty of the assistant assessor who receives any such list to transmit the same to the assistant assessor where such objects of taxation are situate, who shall examine such list; and if he approves the same, he shall return it to the assistant assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alterations therein as he may deem to be just and proper, and shall then return the said list, with such alterations therein or additions thereto, to the assistant assessor from whom he received the said list; and the assistant assessor, where the person liable to pay such tax resides, shall proceed in making the assessment of the tax upon the list by him so received, in all respects as if the said list had been made out by himself.

ASSESSORS' RETURNS AND GENERAL LIST.

SEC. 14. *And be it further enacted*, That the lists aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this act, as aforesaid, and where duties accrue at other and different times, the lists shall be taken with reference to the time when said duties become due; and the assistant assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists—the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay any duty, tax or license under this act residing within the assessment district, together with the value and assessment, or enumeration, as the case may require, of the objects liable to duty or taxation within such district for which each such person is liable, or for which any firm, company or corporation is liable, with the amount of duty or tax payable thereon; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment or enumeration thereof, as the case may be, with the amount of duty or tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, under the direction of the Commissioner of Internal Revenue, and lists taken according to such forms shall be made out by the assistant assessors and delivered to the assessor within thirty days after

the day fixed by this act as aforesaid, requiring lists from individuals, or where duties, licenses or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due. And if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States, with costs of suit.

INSPECTION OF LISTS RETURNED—APPEALS FROM, ETC.

SEC. 15. *And be it further enacted*, That the assessors for each collection district shall, by advertisement in some public newspaper published in each county within said district, if any such there be, and by written or printed notifications, to be posted up in at least four public places within each assessment district, advertise all persons concerned, of the time and place within said county when and where the lists, valuations and enumerations made and taken within said county may be examined; and said lists shall remain open for examination for the space of fifteen days after notice shall have been given as aforesaid. And said notifications shall also state when and where within said county, after the expiration of said fifteen days, appeals will be received and determined relative to any erroneous or excessive valuations or enumerations by the assistant assessors. And it shall be the duty of the assessor for each collection district, at the time fixed for hearing such appeal as aforesaid, to submit the proceedings of the assistant assessors, and the lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And the said assessor for each collection district is hereby authorized, at any time within fifteen days from and after the expiration of the time allowed for notification as aforesaid, to hear and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assistant assessors: *Provided*, that the question to be determined by the assessor, on an appeal respecting the valuation or enumeration of property, or objects liable to duty

or taxation, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same assessment district, and whether the enumeration be or be not correct. And all appeals to the assessor, as aforesaid, shall be made in writing, and shall specify the particular cause, matter or thing respecting which a decision is requested; and shall, moreover, state the ground or principle of inequality or error complained of. And the assessor shall have power to reëxamine and equalize the valuations as shall appear just and equitable; but no valuation or enumeration shall be increased without a previous notice, of at least five days, to the party interested, to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be left at the dwelling-house, office or place of business of the party by such assessor or an assistant assessor.

ASSESSORS TO REPORT LISTS TO COLLECTORS.

SEC. 16. *And be it further enacted*, That the said assessors of each collection district, respectively, shall, immediately after the expiration of the time for hearing appeals, and from time to time, as duties, taxes or licenses become liable to be assessed, make out lists containing the sums payable according to the provisions of this act upon every object of duty or taxation in and for each collection district, which lists shall contain the name of each person residing within the said district owning or having the care or superintendence of property lying within the said district which is liable to the said tax, or engaged in any business or pursuit requiring a license, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said duty or tax not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the assistant assessor making out any such separate list shall transmit therefrom to the assistant assessor, where the persons liable to pay such tax reside or shall have their principal place of business, copies of the list of property held by persons so liable to pay such tax, to the end that the taxes assessed under the provisions of this act

may be paid within the collection district where the persons liable to pay the same reside or may have their principal place of business. And in all other cases the said assessor shall furnish to the collectors of the several collection districts, respectively, within ten days after the time of hearing appeals, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts; and in default of performance of the duties enjoined upon assessors by this section they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States; and, moreover, shall forfeit their compensation as assessors: *Provided*, that it shall be in the power of the Commissioner of Internal Revenue to exonerate any assessor as aforesaid from such forfeitures, in whole or in part, as to him shall appear just and equitable.

PAY TO ASSESSORS AND ASSISTANTS.

SEC. 17. *And be it further enacted*, That there shall be allowed and paid to the several assessors and assistant assessors, for their services under this act—to each assessor three dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation; and five dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act; and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said collectors, and forwarded to the Commissioner of Internal Revenue; to each assistant assessor three dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor and approved by the Commissioner of Internal Revenue; and one dollar for every hundred taxable persons contained in the tax list, as completed and delivered by him to the assessor. And the said assessors and assistant assessors, respectively, shall also be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties, and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized: *Provided*, the Secretary of the Treasury shall be, and he is hereby, authorized to fix such

additional rates of compensation to be made to assessors and assistant assessors in the States of California and Oregon and the Territories, as may appear to him to be just and equitable in consequence of the greater cost of living and traveling in those States and Territories, and as may in his judgment be necessary to secure the services of competent and efficient men, provided the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories respectively. In cases where a collection district embraces more than a single Congressional district, the Secretary of the Treasury may allow the assessor such compensation as he may deem necessary.

AGGREGATE LISTS.

SEC. 18. *And be it further enacted*, That each collector, on receiving a list, as aforesaid, and from time to time as such lists may be received from the said assessors respectively, shall subscribe three receipts, one of which shall be given on a full and correct copy of such list; which list shall be delivered by him to, and shall remain with, the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in his collection district; one of which aggregate statements and receipts shall be transmitted to the Commissioner of Internal Revenue, and the other to the First Comptroller of the Treasury; and all lists received from time to time, as aforesaid, shall be in like form and manner transmitted as aforesaid.

TAX-COLLECTION—PENALTY FOR NON-PAYMENT, ETC.

SEC. 19. *And be it further enacted*, That each of said collectors shall, within ten days after receiving his annual collection list from the assessors, respectively, as aforesaid, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county at which he will attend to receive the same, which time shall not be less

than ten days after such notification; and all persons who shall neglect to pay the duties and taxes so as aforesaid assessed upon them to the collector within the time specified, shall be liable to pay ten per centum additional upon the amount thereof, the fact of which liability shall be stated in the advertisement and notifications aforesaid. And with regard to all persons who shall neglect to pay as aforesaid, it shall be the duty of the collector, in person or by deputy, within twenty days after such neglect, to make a demand personally, or at the dwellings or usual places of business of such persons, if any they have, for payment of said duties or taxes, with the ten per centum additional aforesaid. And with respect to all such duties or taxes as are not included in the annual lists aforesaid, and all taxes and duties the collection of which is not otherwise provided for in this act, it shall be the duty of each collector, in person or by deputy, to demand payment thereof, in manner aforesaid, within ten days from and after receiving the list thereof from the assessor; and if the annual and other duties shall not be paid within ten days from and after such demand therefor, it shall be lawful for such collector or his deputies to proceed to collect the said duties or taxes, with ten per centum additional thereto, as aforesaid, by distraint and sale of the goods, chattels or effects of the persons delinquent as aforesaid. And in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels or effects, or at his or her dwelling, with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted up at the post-office, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor

more than twenty days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, that in any case of distraint for the payment of the duties or taxes aforesaid, the goods, chattels or effects so distrained shall and may be restored to the owner or possessor, if, prior to the sale, payment of the amount due, or tender thereof, shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing, advertising and keeping the goods, chattels or effects so distrained as may be prescribed by the Commissioner of Internal Revenue; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels or effects shall have been distrained: *Provided*, that there shall be exempt from distraint the tools or implements of a trade or profession, one cow, arms, and provisions, and household furniture kept for use, and apparel necessary for a family.

PROPERTY SOLD FOR TAXES.

SEC. 20. *And be it further enacted*, That in all cases where the property liable to distraint for duties or taxes under this act may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the duty or tax, costs and charges, shall be paid to the owner of the property, or his, her or their legal representatives, or if he, she or they can not be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner, or his, her or their legal representatives, until he, she or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the treasury, cause the same to be paid

to the applicant. And if the property advertised for sale as aforesaid can not be sold for the amount of the duty or tax due thereon, with the costs and charges, the collector shall purchase the same in behalf of the United States for an amount not exceeding the said tax or duty, with the costs and charges thereon. And all property so purchased may be sold by said collector under such regulations as may be prescribed by the Commissioner of Internal Revenue. And the collector shall render a distinct account of all charges incurred in the sale of such property, and shall pay into the Treasury the surplus, if any there be, after defraying the charges.

SEIZED PROPERTY, AND TITLES THEREFOR.

SEC. 21. *And be it further enacted*, That in any case where goods, chattels or effects sufficient to satisfy the duties imposed by this act upon any person liable to pay the same, shall not be found by the collector or deputy collector whose duty it may be to collect the same, he is hereby authorized to collect the same by seizure and sale of real estate; and the officer making such seizure and sale shall give notice to the person whose estate is proposed to be sold, by giving him in hand, or leaving at his last and usual place of abode, if he has any such within the collection district where said estate is situated, a notice in writing, stating what particular estate is proposed to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same, which time shall not be less than ten nor more than twenty days from the time of giving said notice; and the said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted up at the post-office nearest to the place of residence of the person whose estate shall be so seized, and in two other public places within the county; and the place of said sale shall not be more than five miles distant from the estate seized. At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the amount of duties, with the ten per centum additional thereon, and all charges for advertising, and an officer's fee of ten dollars; and if no per-

son offers for said estate the amount of said minimum, the officer shall declare the same to be purchased by him for the United States, and shall deposit with the District Attorney of the United States a deed thereof, as hereinafter specified and provided, otherwise the same shall be declared to be sold to the highest bidder; and said sale may be adjourned by said officer for a period not exceeding five days, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner. If the amount bid shall be then and there paid, the officer shall give his receipt therefor, if requested, and within five days thereafter he shall make out a deed of the estate so sold to the purchaser thereof, and execute the same in his official capacity in the manner prescribed by the laws of the State in which said estate may [be] situated, in which said deed shall be recited the fact of said seizure and sale with the cause thereof, the amount of duty for which said sale was made, and of all charges and fees, and the amount paid by the purchaser, and all his acts and doings in relation to said seizure and sale, and shall have the same ready for delivery to said purchaser, and shall deliver the same accordingly upon request therefor; and said deed shall be *prima facie* evidence of the truth of the facts stated therein, and if the proceedings of the officer, as set forth, have been substantially in pursuance of the provisions of this act, shall be considered and operate as a conveyance to the purchaser of the title to said estate, but shall not affect the rights of third persons, acquired previously to the claim of the United States under this act. The surplus, if any, arising from such sale shall be disposed of as provided in this act for like cases arising upon sales of personal property; and any person whose estate may be seized for duties as aforesaid shall have the same right to pay or tender the amount due, with all proper charges thereon, prior to the sale thereof, and thereupon to relieve his said estate from sale as aforesaid, as is provided in this act for personal property similarly situated. And any collector or deputy collector may, for the collection of duties imposed upon any person by this act and committed to him for collection, seize and sell the lands of such person situated in any other collection district within the State in which said officer

resides, and his proceedings in relation thereto shall have the same effect as if the same were had in his proper collection district; and the owners, their heirs, executors or administrators, or any person having an interest therein, or any person on their behalf, shall have liberty to redeem the lands sold, as aforesaid, within one year from and after recording the said deed, upon payment to the purchaser, or, in case he can not be found in the county where the lands are situate, to the collector for the use of the purchaser, his heirs or assigns, of the amount paid by the purchaser, with interest on the same at the rate of twenty per centum per annum. And it shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether by himself or his deputies, in which shall be set forth the tax for which any such sale was made, the dates of seizure and sale, the name of the party assessed, and all proceedings in making said sale, the amount of fees and expenses, the name of the purchaser, and the date of the deed, which record shall be certified by the officer making the sale. And it shall be the duty of any deputy making sale, as aforesaid, to return a statement of all his proceedings to the collector, and to certify the record thereof. And in case of the death or removal of the collector, or the expiration of his term of office from any other cause, said record shall be deposited in the office of the Clerk of the District Court of the United States for the district within which the said collector resided, and a copy of every such record certified by the collector, or by the clerk, as the case may require, shall be evidence in any court of the truth of the facts therein stated. And when any lands sold as aforesaid, shall be redeemed as hereinbefore provided, the collector or clerk, as the case may be, shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And the claim of the Government to lands sold under and by virtue of the foregoing provisions, shall be held to have accrued at the time of seizure thereof.

PROPERTY OF ALIENS AND ABSENTEES.

SEC. 22. *And be it further enacted*, That if any collector shall find upon any lists of taxes returned to him for collection property lying within his district which is charged with any

specific or *ad valorem* tax or duty, but which is not owned, occupied or superintended by some person known to such collector to reside or to have some place of business within the United States, such collector shall forthwith take such property into his custody, and shall advertise the same, and the tax charged upon the same, in some newspaper published in his district, if any shall be published therein, otherwise in some newspaper in an adjoining district, for the space of thirty days; and if the taxes thereon, with all charges for advertising, shall not be paid within said thirty days, such collector shall proceed to sell the same, or so much as is necessary, in the manner provided for the sale of other goods distrained for the non-payment of taxes, and out of the proceeds shall satisfy all taxes charged upon such property, with the costs of advertising and selling the same. And like proceedings to those provided in the preceding section for the purchase and resale of property which can not be sold for the amount of duty or tax due thereon, shall be had with regard to property sold under the provisions of this section. And any surplus arising from any sale herein provided for shall be paid into the treasury, for the benefit of the owner of the property. And the Secretary of the Treasury is authorized in any case where money shall be paid into the treasury for the benefit of any owner of property sold as aforesaid, to repay the same, on proper proof being furnished that the person applying therefor is entitled to receive the same.

COLLECTORS TO PAY MONTHLY.

SEC. 23. *And be it further enacted*, That the several collectors shall, at the expiration of each and every month, after they shall respectively commence their collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by them, respectively, within the month, and pay over monthly, or at such time or times as may be required by the Commissioner of Internal Revenue, the moneys by them respectively collected within the said term, and at such places as may be designated and required by the Commissioner of Internal Revenue; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the treasury, and shall render his final account to the Trea-

sury Department as often as he may be required, and within six months from and after the day when he shall have received the collection lists from the said assessors or assistant assessors, as aforesaid. And the Secretary of the Treasury is authorized to designate one or more depositories in each State, for the deposit and safe keeping of the moneys collected by virtue of this act, and the receipt of the proper officer of such depository to a collector for the money deposited by him shall be a sufficient voucher for such collector in the settlement of his accounts at the Treasury Department. And the Commissioner of Internal Revenue may, under the direction of the Secretary of the Treasury prescribe such regulations with reference to such deposits as he may deem necessary.

COLLECTOR'S ACCOUNT CURRENT.

SEC. 24. *And be it further enacted*, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained in lists delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors, and shall be credited with the amount of duties or taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also for the duties or taxes of such persons as may have absconded, or become insolvent, prior to the day when the duty or tax ought, according to the provisions of this act, to have been collected: *Provided*, that it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the duty or tax could have been recovered. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States, provided he shall faithfully account for, and pay over the proceeds thereof upon a resale of the same as required by this act.

PROCEEDINGS AGAINST DELINQUENT COLLECTORS.

SEC. 25. *And be it further enacted*, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after

such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid. And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector, giving at least five days notice of the time and place of sale, in the manner provided by law for advertising sales of personal property on execution in the State wherein such collector resides; and, furthermore, if such goods, chattels and effects can not be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent collector, giving notice as hereinbefore provided, and the bill of sale of the officer of any goods, chattels, or other personal property distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and *prima facie* evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same. And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold at public auction by the marshal or his deputy, who, upon such sale, shall, as such marshal or deputy marshal, make and deliver to the purchaser of the premises so sold a deed of conveyance thereof, to be executed and acknowledged in the manner and form prescribed by the laws of the State in which said lands are situated, which said deed so made shall invest the purchaser with all the title and interest of the defendant or

defendants named in said warrant, existing at the time of seizure thereof. And all moneys that may remain of the proceeds of such sale after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

PENALTY FOR EXTORTION.

SEC. 26. *And be it further enacted*, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or willful oppression, under color of this act, or shall knowingly demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding double the amount of damages accruing to the party injured, to be recovered by and for the use of the party injured, with costs of suit, and shall be dismissed from office, and be disqualified from holding such office thereafter; and each and every collector, or his deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.

THE RIGHT OF ENTRY TO PREMISES.

SEC. 27. *And be it further enacted*, That a collector or deputy collector, assessor or assistant assessor shall be authorized to enter, in the daytime, any brewery, distillery, manufactory, building, or place where any property, articles, or objects, subject to duty or taxation under the provisions of this act, are made, produced, or kept, within his district, so far as it may be necessary for the purpose of examining said property, articles, or objects, or inspecting the accounts required by this act from time to time to be made. And every owner of such brewery, distillery, manufactory, building, or place, or persons having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine said property, articles, or objects, or to inspect said accounts, shall for every such refusal, forfeit and pay the sum of five hundred dollars.

PENALTY FOR OBSTRUCTION.

SEC. 28. *And be it further enacted*, That if any person shall forcibly obstruct or hinder a collector or deputy collector in the execution of this act, or of any power and authority hereby vested in him, or shall forcibly rescue, or cause to be

rescued, any property, articles, or objects, after the same shall have been seized by him, or shall attempt or endeavor so to do, the person so offending shall, for every such offense, forfeit and pay the sum of five hundred dollars.

IN CASE OF COLLECTOR'S SICKNESS, ETC.

SEC. 29. *And be it further enacted*, That in case of the sickness or temporary disability of a collector to discharge such of his duties as can not under existing laws be discharged by a deputy, they may be devolved by him upon one of his deputies: *Provided*, that information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by him. And *provided further*, that the responsibility of the collector or his sureties to the United States shall not be affected or impaired thereby.

IN CASE OF COLLECTOR'S DEATH, ETC.

SEC. 30. *And be it further enacted*, That in case a collector shall die, resign, or be removed, the deputies of such collector shall continue to act until their successors are appointed; and the deputy of such collector longest in service at the time immediately preceding may and shall, until a successor shall be appointed, discharge all the duties of said collector; and for the official acts and defaults of such deputy a remedy shall be had on the official bond of the collector, as in other cases; and of two or more deputy collectors, appointed on the same day, the one residing nearest the residence of the collector at the time of his death, resignation or removal, shall in like manner discharge the said duties until the appointment of a successor; and any bond or security taken of such deputy by such collector, pursuant to the fifth section of this act, shall be available to his heirs or representatives to indemnify them for loss or damage accruing from any act of the proper deputy so continuing or so succeeding to the duties of such collector.

RIGHT OF COLLECTORS TO SUE, ETC.

SEC. 31. *And be it further enacted*, That it shall be the duty of the collectors aforesaid, or their deputies, in their respective districts, and they are hereby authorized, to collect all the duties and taxes imposed by this act, however the same may be designated, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be

forfeited by virtue of this act; and all fines, penalties and forfeitures which may be incurred or imposed by virtue of this act, shall and may be sued for and recovered, in the name of the United States, or of the collector within whose district any such fine, penalty or forfeiture shall have been incurred, in any proper form of action, or by any appropriate form of proceeding, before any circuit or district court of the United States for the district within which said fine, penalty or forfeiture may have been incurred, or before any other court of competent jurisdiction; and, where not otherwise and differently provided for, one moiety thereof shall be to the use of the United States, and the other moiety thereof to the use of the person who, if a collector or deputy collector, shall first inform of the cause, matter or thing whereby any such fine, penalty or forfeiture was incurred.

PENALTY FOR FALSE OATH.

SEC. 32. *And be it further enacted*, That if any person in any case, matter, hearing, or other proceeding in which an oath or affirmation shall be required to be taken or administered under and by virtue of this act, shall, upon the taking of such oath or affirmation, knowingly and willingly swear or affirm falsely, every person so offending shall be deemed guilty of perjury, and shall, on conviction thereof, be subject to the like punishment and penalties now provided by the laws of the United States for the crime of perjury.

ACCOUNTS—HOW TO BE KEPT AT THE TREASURY.

SEC. 33. *And be it further enacted*, That separate accounts shall be kept at the treasury of all moneys received from internal duties or taxes in each of the respective States, Territories and collection districts, and that separate accounts shall be kept of the amount of each species of duty or tax that shall accrue, so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid to the collectors and deputy collectors, and to the other officers employed in each of the respective States, Territories and collection districts—an abstract in tabular form of which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

COMPENSATION TO COLLECTORS.

SEC. 34. *And be it further enacted*, That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the first hundred thousand dollars, and two per centum upon all sums above one hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department: *Provided*, that in no case shall such commissions exceed the sum of $10,000 per annum, except as hereinafter provided. And there shall be further allowed to each collector his necessary and reasonable charges for stationery and blank books used in the performance of his official duties, which, after being duly examined and certified by the Commissioner of Internal Revenue, shall be paid out of the treasury: *Provided*, that the Secretary of the Treasury be authorized to make such further allowance as may be reasonable in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, it may seem just to make such allowance; but the whole compensation shall not exceed $10,000, except in collection districts embracing more than one Congressional district.

IN CASE OF A PARTY AGGRIEVED.

SEC. 35. *And be it further enacted*, That when any duty or tax shall have been paid by levy and distraint, any person or persons or party who may feel aggrieved thereby may apply to the assessor of the district for relief, and exhibit such evidence as he, she or they may have of the wrong done, or supposed to have been done, and after a full investigation the assessor shall report the case, with such parts of the evidence as he may judge material, including also such as may be regarded material by the party aggrieved, to the Commissioner of Internal Revenue, who may, if it shall be made to appear to him that such duty or tax was levied or collected, in whole or in part, wrongfully or unjustly, certify the amount wrongfully and unjustly levied or collected, and the same shall be refunded and paid to the person or persons or party as aforesaid, from any moneys in the treasury not otherwise appropriated, upon the presentation of such certificate to the proper officer thereof.

TITLE IN GOODS DISTRAINED.

SEC. 36. *And be it further enacted*, That in all cases of distraint and sale of goods or chattels, for non-payment of taxes provided for in this act, the bill of sale of such goods or chattels given by the officer making such sale to the purchaser thereof shall be conclusive evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same.

TAXES DUE FROM STATES IN REBELLION.

SEC. 37. *And be it further enacted*, That if for any cause, at any time after this act goes into operation, the laws of the United States can not be executed in a State or Territory of the United States, or any part thereof, or within the District of Columbia it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or part thereof, or District of Columbia so soon as the authority of the United States therein shall be reëstablished, and to collect the sums which would have been due from the persons residing or holding property, goods, wares or merchandise, object or article therein liable to any duty, license or tax, with interest at the rate of six per centum per annum thereon from the time such duty, license or tax ought to have been paid until paid in the manner and under the regulations prescribed in this act, so far as applicable, and where not applicable the assessment and levy shall be made and the time and manner of collection regulated by the instructions and directions of the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

SPECIAL PROVISIONS FOR SOME STATES.

SEC. 38. *And be it further enacted*, That the officers who may be appointed under this act, except within those districts within any State or Territory which have been or may be otherwise specially provided for by law, shall be, and hereby are, authorized, in all cases where the payment of such tax has not been assumed by the State, to perform all the duties relating to or regarding the assessment and collection of the direct tax imposed by an act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, one thousand eight hundred and sixty-one, or any direct tax which

may be hereafter enacted: *Provided*, that the sum of nineteen thousand three hundred and twelve dollars, direct tax, laid upon the Territory of Nebraska by said act, shall be paid and satisfied by deducting said amount from the appropriation for legislative expenses of the Territory of Nebraska for the year ending thirtieth of June, one thousand eight hundred and sixty-three, and no further claim shall be made by said Territory for legislative expenses for said year: *Provided further*, that the State of Tennessee shall have until the first day of December next to assume the payment of her portion of said tax.

III.—SPIRITS, ALE, BEER AND PORTER.

LICENSES TO DISTIL, ACCOUNTS, ETC.

SEC. 39. *And be it further enacted*, That it shall be the duty of the collectors within their respective districts, to grant licenses for distilling, which licenses shall contain the date thereof, the sum paid, and the time when the same will expire, and shall be granted to any person, being a resident of the United States, who shall desire the same, by application in writing to such collector, upon payment of the sum or duty payable by this act upon each license requested. And at the time of applying for said license, and before the same is issued, the person so applying shall give bond to the United States in such sum as shall be required by the collector, and with one or more sureties, to be approved by said collector, conditioned that in case any additional still or stills, or other implements to be used as aforesaid, shall be erected by him, his agent or superintendent, he will, before using or causing or permitting the same to be used, report in writing to the said collector the capacity thereof, and information from time to time of any change in the form, capacity, ownership, agency, or superintendence, which all or either of the said stills or other implements may undergo; and that he will, from day to day, enter or cause to be entered, in a book to be kept for that purpose, the number of gallons of spirits that may be distilled by said still or stills, or other implements, and also of the quantities of grain or other vegetable productions, or other substances put into the mash-tub or otherwise used by him, his agent, or superintendent, for the purpose of producing spirits, which

said book shall be open at all times during the day (Sundays excepted) to the inspection of the said collector, who may make any memorandums or transcripts therefrom; and that he will render to the said collector, on the first, tenth and twentieth days of each and every month, or within five days thereafter, during the continuance of said license, an exact account, in writing, taken from his books, of the number of gallons of spirits distilled and sold or removed for consumption or sale by him, his agent or superintendent, and the proof thereof, and also of the quantities of grain or other vegetable productions, or other substances, put into the mash-tub, or otherwise used by him, his agent, or superintendent, for the purpose of producing spirits, for the period or fractional part of a month then next preceding the date of said report, which said report shall be verified by affidavit in the manner prescribed by this act; and that he will not sell or permit to be sold, or removed for consumption or sale, any spirits distilled by him under and by virtue of his said license, until the same shall have been inspected, gauged, and proved, and the quantity thereof duly entered upon his books as aforesaid; and that he will, at the time of rendering said account, pay to the said collector the duties which by this act are imposed on the spirits so distilled; and the said bond may be renewed or changed, from time to time, in regard to the amount and sureties thereof, according to the discretion of the collector.

APPLICATION FOR LICENSES.

SEC. 40. *And be it further enacted*, That the application in writing made by any person for a license for distilling, as aforesaid, shall state the place of distilling, the number and capacity of the still or stills, boiler or boilers, and the name of the person, firm, company, or corporation using the same; and any person making a false statement in either of the said particulars shall forfeit and pay the sum of one hundred dollars, to be recovered with costs of suit.

TAX ON SPIRITS.

SEC. 41. *And be it further enacted*, That, in addition to the duties payable for licenses herein provided, there shall be paid, on all spirits that may be distilled and sold, or removed for consumption or sale, of first proof, on and after the first day

of August, one thousand eight hundred and sixty-two, the duty of twenty cents on each and every gallon, which shall be paid by the owner, agent or superintendent of the still or other vessel in which the said spirituous liquors shall have been distilled; which duty shall be paid at the time of rendering the accounts of spirituous liquors so chargeable with duty, required to be rendered by this act: *Provided*, that the duty on spirituous liquors and all other spirituous beverages enumerated in this act shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof.

WHAT IS CONSIDERED "PROOF."

SEC. 42. *And be it further enacted*, That the term first proof used in this act, and in section six of the act of March second, one thousand eight hundred and sixty-one, entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," shall be construed, and is hereby declared to mean, that proof of a liquor which corresponds to fifty degrees of Tralles' centesimal hydrometer, adopted by regulation of the Treasury Department, of August twelfth, one thousand eight hundred and fifty, at the temperature of sixty degrees of Fahrenheit's thermometer; and that in reducing the temperatures to the standard of sixty, and in levying duties on liquors above and below proof, the table of commercial values, contained in the manual for inspectors of spirits, prepared by Professor McCulloch, under the superintendence of Professor Bache, and adopted by the Treasury Department, shall be used and taken as giving the proportions of absolute alcohol in the liquids gauged and proved according to which duties shall be levied.

INSPECTORS AND THEIR DUTIES.

SEC. 43. *And be it further enacted*, That there shall be designated by the collector in every assessment district where the same may be necessary one or more inspectors, who shall take an oath faithfully to perform their duties in such form as the Commissioner of Internal Revenue shall prescribe, and who shall be entitled to receive such fees as may be fixed and prescribed by said Commissioner. And all spirits distilled as aforesaid by any person licensed as aforesaid shall, before the

same is used, or removed for consumption or sale, be inspected, gauged and proved by some person so as aforesaid designated for the performance of such duties, and who shall mark upon the cask or other package containing such spirits, in a manner to be prescribed by said Commissioner, the quantity and proof of the contents of such cask or package, with the date of inspection and the name of the inspector. And any person who shall attempt fraudulently to evade the payment of duties upon any spirits distilled as aforesaid, by changing in any manner the mark upon any such cask or package, shall forfeit the sum of five hundred dollars for each cask or package so altered or changed, to be recovered as hereinbefore provided. And the fees of such inspector shall in all cases be paid by the owner of the spirits so inspected, gauged and proved. And any such inspector who shall knowingly put upon any such cask or package any false or fraudulent mark shall be liable to the same penalty hereinbefore provided for each cask or package so fraudulently marked. And any person who shall use any cask or package so marked, for the purpose of selling spirits of a quality different from that so inspected, shall be subject to a like penalty for each cask or package so used.

BONDED WAREHOUSES.

SEC. 44. *And be it further enacted*, That the owner or owners of any distillery may erect, at his or their own expense, a warehouse of iron, stone or brick, with metal or other fire-proof roof, to be contiguous to such distillery; and such warehouse, when approved by the collector, is hereby declared a bonded warehouse of the United States, and shall be used only for storing distilled spirits, and to be under the custody of the collector or his deputy. And the duty on the spirits stored in such warehouse shall be paid when and as it is sold or removed from such warehouse for sale.

ACCOUNTS OF MANUFACTURE, SALE, ETC.

SEC. 45. *And be it further enacted*, That every person who, on the first day of August, one thousand eight hundred and sixty-two, shall be the owner of any still, boiler, or other vessel, used or intended to be used for the purpose of distilling spirituous liquors, as hereinbefore provided, or who shall have such still, boiler or other vessel under his superintendence, either as agent for the owner or on his own account, and

every person who, after said day, shall use or intend to use any still, boiler or other vessel, as aforesaid, either as owner, agent or otherwise, shall from day to day make true and exact entry, or cause to be entered, in a book to be kept by him for that purpose, the number of gallons of spirituous liquors distilled by him, and also the number of gallons sold, or removed for consumption or sale, and the proof thereof, which book shall always be open in the daytime, Sundays excepted, for the inspection of the said collector, who may take any minutes, memorandums or transcripts thereof, and shall render to said collector, on the first, tenth and twentieth days of each and every month in each year, or within five days thereafter, a general account in writing, taken from his books, of the number of gallons of spirituous liquors distilled and sold, or removed for consumption or sale, and the proof thereof, for the period or fractional part of a month preceding said day, or for such portion thereof as may have elapsed from the date of said entry and report to the said day which shall next ensue; and shall also keep a book or books, in a form to be prescribed by the Commissioner of Internal Revenue, and to be open at all seasonable hours for inspection by the collector and assessor of the district, wherein shall be entered from day to day the quantities of grain or other vegetable productions or other substances put into the mash tub by him, his agent or superintendent, for the purpose of producing spirits; and shall verify or cause to be verified the said entries, reports, books and general accounts, by oath or affirmation, to be taken before the collector or some other officer authorized by the laws of the State to administer the same according to the form required by this act, where the same is prescribed; and shall also pay to the collector the duties which by this act ought to be paid on the spirituous liquors so distilled and sold, or removed for consumption or sale, and in said accounts mentioned, at the time of rendering an account thereof.

HOW SPIRITS MAY BE SHIPPED, ETC.

SEC. 46. *And be it further enacted*, That the collector of any district may grant a permit to the owner or owners of any distillery within his district to send or ship any spirits, the product of said distillery, after the quantity and proof

thereof shall have been ascertained by inspection according to the provisions of this act, to any place without said district and within the United States; and in such case the bill of lading, or receipt (which shall be in such form as the Commissioner of Internal Revenue may direct) of the same shall be taken in the name of the collector of the district in which the distillery is situate, and the spirits aforesaid shall be consigned, in such bill of lading or receipt, to the collector of the district in which the place is situate whither the spirits is sent or shipped; and the amount of duties upon said spirits shall be stated in the receipt, and upon the arrival of the spirits, and upon the demand of the collector aforesaid, the agent of the distillery (and the name of the agent, for the convenience of the collector, shall always appear in the bill of lading or receipt) shall pay the duties upon the said spirits, with the expense of freight, and every other expense which has accrued thereupon; and the said collector, upon the payment of the duties aforesaid, shall deliver the bill of lading or receipt and the spirits to the agent of the said distillery; and if the duties are not paid as aforesaid, then the said spirits shall be stored at the risk and cost of the owner or agent thereof, who shall pay an addition of ten per centum thereupon; and all the general provisions of this act, in reference to liens, penalties and forfeitures, as also in reference to the collection, shall apply thereto, and be enforced by the collector of the district in which the spirits may be: *Provided*, that no permit shall be granted, under this section, for a quantity less than fifty barrels: and *provided further*, that the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may make such further regulations and require such further securities as he may deem proper in order to protect the revenue and to carry out the spirit and intent of this section.

REGULATIONS FOR EXPORTING, ETC.

SEC. 47. *And be it further enacted*, That distilled spirits may be removed from the place of manufacture for the purpose of being exported, or for the purpose of being redistilled for export, and refined coal oil may be removed for the purpose of being exported, after the quantity of spirits or oil so removed shall have been ascertained by inspection, according

to the provisions of this act, upon and with the written permission of the collector or deputy collector of the district, without payment of the duties thereon previous to such removal, the owner thereof having first given bond to the United States, with sufficient sureties, in the manner and form and under regulations preseribed by the Commissioner of Internal Revenue, and in at least double the amount of said duties, to export the said spirits or oil or pay the duties thereon within such time as may be prescribed by the Commissioner, which time shall be stated in said bond: *Provided*, that any person desiring to give such bonds shall first make oath, before the collector or deputy collector to whom he may apply for a permit to remove any such spirits or oil, in manner and form to be prescribed by said Commissioner, that he intends to export such liquors or oil, and that he desires to obtain said permit for no other purpose whatever; and any collector or deputy collector is hereby authorized to administer such oath: and *provided further*, that no such removal shall be permitted where the amount of duties does not exceed the sum of three hundred dollars, nor in any case where the person desiring such permission has failed to perform the obligation of any bond previously given to the United States for the removal of any such articles, until the same shall have been fully kept and performed. And the collector of the district in which any such bond may be given is authorized to cancel said bond on payment of said duties, with interest thereon, at a rate to be fixed by said Commissioner, and all proper charges, if said liquors or oil shall not have been exported, or upon satisfactory proof that the same have been duly exported as aforesaid. And in case of the breach of the obligation of any such bond, the same shall be forthwith forwarded by the collector of the district to the Commissioner of Internal Revenue, to be by him placed in the hands of the First Comptroller of the Treasury, who shall cause the same proceedings to be taken thereon, for the purpose of collecting the duties, interest and charges aforesaid, as are provided in this act in case of a delinquent collector.

ATTESTATION OF ACCOUNTS OF SALE, ETC.

SEC. 48. *And be it further enacted*, That the entries made in the books of the distiller, required to be kept in the fore-

going section, shall, on the first, tenth, and twentieth days of each and every month, or within five days thereafter, be verified by oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the collector or officer administering the same, and shall be, in substance, as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirituous liquors distilled and sold, or removed for consumption or sale, at the distillery owned by ———, in the county of ———, amounting to —— gallons, according to proof prescribed by the laws of the United States."

SEC. 49. *And be it further enacted*, That the owner, agent or superintendent aforesaid, shall, in case the original entries required to be made in his books by this act shall not have been made by himself, subjoin to the oath or affirmation of the person by whom they were made the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

TAX ON BEER, ALE, PORTER, ETC.

SEC. 50. *And be it further enacted*, That on and after the first day of August, one thousand eight hundred and sixty-two, there shall be paid on all beer, lager beer, ale, porter and other similar fermented liquors, by whatever name such liquors may be called, a duty of one dollar for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for fractional parts of a barrel, which shall be brewed or manufactured and sold or removed for consumption or sale within the United States or the Territories thereof, or within the District of Columbia, after that day; which duty shall be paid by the owner, agent or superintendent of the brewery or premises in which such fermented liquors shall be made, and shall be paid at the time of rendering the accounts of such fermented liquors so chargeable with duty, as required to be rendered by the following section of this act: *Provided*, that fractional parts of a barrel

shall be halves, quarters, eighths and sixteenths, and any fractional part containing less than one-sixteenth shall be accounted one-sixteenth; more than one-sixteenth, and not more than one-eighth, shall be accounted one-eighth; more than one-eighth, and not more than one-quarter, shall be accounted one-quarter; more than one-quarter, and not more than one-half, shall be accounted one-half; more than one-half shall be accounted one barrel.

REGULATIONS OF MANUFACTURE, SALE, ETC.

SEC. 51. *And be it further enacted*, That every person who, on said first day of August, one thousand eight hundred and sixty-two, shall be the owner or occupant of any brewery, or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence, as agent for the owner or occupant, or shall have in his possession or custody any vessel or vessels intended to be used on said premises in the manufacture of beer, lager beer, ale, porter or other similar fermented liquors, either as owner, agent or otherwise, shall, from day to day, enter or cause to be entered in a book to be kept by him for that purpose, and which shall be open at all times, except Sundays, between the rising and setting of the sun, for the inspection of said collector, who may take any minutes or memorandums or transcripts thereof, the quantities of grain, or other vegetable productions or other substances, put into the mash-tub, or otherwise used for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of fermented liquors made and sold, or removed for consumption or sale, keeping separate account of the several kinds and descriptions; and shall render to said collector, on the first day of each month in each year, or within ten days thereafter, a general account, in writing, taken from his books, of the quantities of grain, or other vegetable productions or other substances, put into the mash-tub, or otherwise used, for the purpose of producing beer, or for any other purpose, and the quantity or number of barrels and fractional parts of barrels of each kind of fermented liquors made and sold, or removed for consumption or sale, for one month preceding said day, and shall verify, or cause to be verified, the said entries,

reports, books and general accounts, on oath or affirmation, to be taken before the collector or some officer authorized by the laws of the State to administer the same according to the form required by this act, where the same is prescribed; and shall also pay to the said collector the duties which, by this act, ought to be paid on the liquor made and sold, or removed for consumption or sale, and in the said accounts mentioned, at the time of rendering the account thereof, as aforesaid. But where the manufacturer of any beer, lager beer or ale, manufactures the same in one collection district, and owns or hires a dépôt or warehouse for the storage and sale of such beer, lager beer, or ale in another collection district, he may, instead of paying to the collector of the district where the same was manufactured the duties chargeable thereon, present to such collector or his deputy an invoice of the quantity or number of barrels about to be removed for the purpose of storage and sale, specifying in such invoice, with reasonable certainty, the dépôt or warehouse in which he intends to place such beer, lager beer or ale; and thereupon such collector or deputy shall indorse on such invoice his permission for such removal, and shall at the same time transmit to the collector of the district in which such dépôt or warehouse is situated, a duplicate of such invoice; and thereafter the manufacturer of the beer, lager beer or ale so removed shall render the same account, and pay the same duties, and be subject to the same liabilities and penalties as if the beer, lager beer or ale so removed, had been manufactured in the district. The Commissioner of Internal Revenue may prescribe such rules as he may deem necessary for the purpose of carrying the provisions of this section into effect.

ATTESTATION OF ENTRIES, ETC.

SEC. 52. *And be it further enacted*, That the entries made in the books required to be kept by the foregoing section, shall, on said first day of each and every month, or within ten days thereafter, be verified by the oath or affirmation, to be taken as aforesaid, of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the collector or officer administering the same, and shall be, in substance, as follows:

"I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of fermented liquors either brewed or brewed and sold at the brewery owned by ———, in the county of ———, amounting to —— barrels.

SEC. 53. *And be it further enacted*, That the owner, agent or superintendent aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid:

"I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

IN CASE OF FALSE RETURNS, ETC.

SEC. 54. *And be it further enacted*, That the owner, agent or superintendent of any vessel or vessels used in making fermented liquors, or of any still, boiler or other vessel used in the distillation of spirits on which duty is payable, who shall neglect or refuse to make true and exact entry and report of the same, or to do, or cause to be done, any of the things by this act required to be done as aforesaid, shall forfeit for every such neglect or refusal all the liquors and spirits made by or for him, and all the vessels used in making the same, and the stills, boilers, and other vessels used in distillation, together with the sum of five hundred dollars, to be recovered with costs of suit; which said liquors or spirits, with the vessels containing the same, with all the vessels used in making the same, may be seized by any collector of internal duties, and held by him until a decision shall be had thereon according to law: *Provided*, that such seizure be made within thirty days after the cause for the same may have occurred, and that proceedings to enforce said forfeiture shall have been commenced by such collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property shall be in the nature of a proceeding *in rem*, in the Circuit or District Court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction.

PENALTIES FOR NON-PAYMENT OF DUTIES, ETC.

SEC. 55. *And be it further enacted*, That in all cases in

which the duties aforesaid, payable on spirituous liquors distilled and sold, or removed for consumption or sale, or beer, lager beer, ale, porter, and other similar fermented liquors, shall not be paid at the time of rendering the account of the same, as herein required, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and, until such duties with such addition shall be paid, they shall be and remain a lien upon the distillery where such liquors have been distilled, or the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements thereto belonging, until the same shall have been paid; and in case of refusal or neglect to pay said duties, with the addition, within ten days after the same shall have become payable, the amount thereof may be recovered by distraint and sale of the goods, chattels and effects of the delinquent; and, in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods, chattels or effects which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels or effects, at his, her, or their dwelling, with a note of the sum demanded, and the time and place of sale; and said officer shall forthwith cause a notification to be published in some newspaper, if any there be, within the county, and publicly posted up at the post-office nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place proposed for the sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, that in every case of distraint for the payment of the duties aforesaid, the goods, chattels, or effects so distrained may and shall be restored to the owner or possessor, if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying and advertising, and such sum for the necessary and reasonable expenses of removing and keep-

ing the goods, chattels, and effects so distrained as may be allowed in like cases by the laws or practice of the State or Territory wherein the distraint shall have been made; but in case of non-payment or neglect to tender as aforesaid, the said officer shall proceed to sell the said goods, chattels and effects at public auction, after due notice of the time and place of sale, and may and shall retain from the proceeds of such sale the amount demandable for the use of the United States, with the said necessary and reasonable expenses of said distraint and sale as aforesaid, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels and effects shall have been distrained.

GENERAL (MONTHLY) STATEMENTS OF PRODUCTS, SALE, ETC.

SEC. 56. *And be it further enacted*, That every person licensed as aforesaid to distill spirituous liquors, or licensed as a brewer, shall, once in each month, upon the request of the assessor or assistant assessor for the district in which his business as a distiller or brewer may be carried on, respectively, furnish the said assessor or assistant assessor with an abstract of the entries upon his books, herein provided to be made, showing the amount of spirituous liquor distilled and sold, or removed for consumption or sale, or of beer, lager beer, ale, porter, or other fermented liquor made and sold, or removed for consumption or sale, during the preceding month, respectively; the truth and correctness of which abstract shall be verified by the oath of the party so furnishing the same. And the said assessor or assistant assessor shall have the right to examine the books of such person for the purpose of ascertaining the correctness of such abstract. And for any neglect to furnish such abstract when requested, or refusal to furnish an examination of the books as aforesaid, the person so neglecting shall forfeit the sum of five hundred dollars.

IV.—LICENSES.

EVERY MANUFACTURER MUST OBTAIN A LICENSE.

SEC. 57. *And be it further enacted*, That from and after the first day of August, one thousand eight hundred and sixty-two, no person, association of persons, or corporation, shall be engaged in, prosecute, or carry on, either of the trades or

occupations mentioned in section sixty-four of this act, until he or they shall have obtained a license therefor in the manner hereinafter provided.

REGULATIONS FOR OBTAINING LICENSES.

SEC. 58. *And be it further enacted*, That every person, association of persons, partnership or corporation, desiring to obtain a license to engage in any of the trades or occupations named in the sixty-fourth section of this act, shall register with the assistant assessor of the assessment district in which he shall design to carry on such trade or occupation—first, his or their name or style; and in case of an association or partnership, the names of the several persons constituting such association or partnership, and their places of residence; second, the trade or occupation for which a license is desired; third, the place where such trade or occupation is to be carried on; fourth, if a rectifier, the number of barrels he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two or more horses; if an innkeeper, the yearly rental of the house and property to be occupied for said purpose; or, if not rented, the assistant assessor shall value the same. All of which facts shall be returned duly certified by such assistant assessor, both to the assessor and collector of the district; and thereupon, upon payment to the collector or deputy collector of the district the amount as hereinafter provided, such collector or deputy collector shall make out and deliver a license for such trade or occupation, which license shall continue in force for one year, at the place or premises described therein.

PENALTY FOR NEGLECT TO OBTAIN A LICENSE.

SEC. 59. *And be it further enacted*, That if any person or persons shall exercise or carry on any trade or business hereinafter mentioned for the exercising or carrying on of which trade or business a license is required by this act, without taking out such license as is in that behalf required, he, she, or they shall, for every such offense, respectively, forfeit a penalty equal to three times the amount of the duty or sum of money imposed for such license, one moiety thereof to the use of the United States, the other moiety to the use of the person who, if a collector, shall first discover, and if other than a collector, shall first give information of the fact whereby said forfeiture was incurred

SPECIFIC REQUIREMENTS OF THE LICENSE.

SEC. 60. *And be it further enacted*, That in every license to be taken out under or by authority of this act shall be contained and set forth the purpose, trade, or business for which such license is granted, and the true name and place of abode of the person or persons taking out the same; if for a rectifier, the quantity of spirits authorized to be rectified; if by a peddler, whether authorized to travel on foot, or with one, or two, or more horses, the time for which such licenses is to run, and the true date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade or business for which such license is granted shall be carried on: *Provided*, that a license granted under this act shall not authorize the person or persons, association or corporation mentioned therein to exercise or carry on the trade or business specified in such license in any other place than that mentioned therein, but nothing herein contained shall prohibit the storage of goods, wares, or merchandise in other places than the place of business.

LICENSE REQUIRED FOR EACH TRADE, ETC.

SEC. 61. *And be it further enacted*, That in every case where more than one of the pursuits, employments, or occupations hereinafter described, shall be pursued or carried on in the same place by the same person at the same time, except as therein mentioned, license must be taken out for each according to the rates severally prescribed.

AUCTIONEERS, REGULATIONS FOR.

SEC. 62. *And be it further enacted*, That no auctioneer shall be authorized by virtue of his license as such auctioneer to sell any goods or other property at private sale; and if any such person shall sell any such goods or commodities, as aforesaid, otherwise than by auction, without having taken out such license as aforesaid, for that purpose, he or she shall be subject and liable to the penalty in that behalf imposed upon persons dealing in or retailing, trading, or selling, any such goods or commodities without license, notwithstanding any license to him or her before granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements, or hereditaments by auction, any thing herein contained to the

contrary notwithstanding: *Provided always*, that where such goods or commodities as aforesaid are the property of any person or persons, duly licensed to deal in or retail, or trade in, or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer, or selling any goods or chattels, lands, tenements or hereditaments by auction as aforesaid, being duly licensed for that purpose, to sell such goods or commodities as aforesaid, at auction, for and on behalf of such person or persons, and upon his, her or their entered house or premises, without taking out a separate license for such sale. The provisions of this section shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by executors and administrators.

PERPETUATION OF LICENSE TO A SUCCESSOR.

SEC. 63. *And be it further enacted*, That upon the death of any person or persons licensed under or by virtue of this act, or upon the removal of any such person or persons from the house or premises at which he, she or they were authorized by such license to exercise or carry on the trade or business mentioned in such license, it shall and may be lawful for the person or persons authorized to grant licenses to authorize and empower, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the same trade or business mentioned in such license, in or upon the same house or premises at which such person or persons as aforesaid deceased, or removing as before mentioned, by virtue of such license to him, her or them, in that behalf granted, before exercised or carried on such trade or business, for or during the residue of the term for which such license was originally granted, without taking out any fresh license or payment of any additional duty, or any fee thereupon for the residue of such term, and until the expiration thereof: *Pro-*

vided always, that a fresh entry of the premises at which such trade or business shall continue to be so exercised or carried on as aforesaid, shall thereupon be made by and in the name or names of the person or persons to whom such authority as aforesaid shall be granted.

LICENSE TAX ON VARIOUS PURSUITS.

SEC. 64. *And be it further enacted*, That on and after the first day of August, 1862, for each license granted, the sum herewith stated shall be respectively and annually paid. Any number of persons carrying on such business in copartnership may transact such business at such place under such license, and not otherwise.

1. Bankers shall pay $100 for each license. Every person shall be deemed a banker within the meaning of this act who keeps a place of business where credits are opened in favor of any person, firm or corporation, by the deposit or collection of money or currency, and the same or any part thereof shall be paid out or remitted upon the draft, check or order of such creditor, but not to include incorporated banks, or other banks legally authorized to issue notes as circulation, nor agents for the sale of merchandise for account of producers or manufacturers.

2. Auctioneers shall pay $20 for each license. Every person shall be deemed an auctioneer within the meaning of this act whose occupation it is to offer property for sale to the highest or best bidder.

3. Wholesale dealers in liquors of any and every description, including distilled spirits, fermented liquors, and wines of all kinds, shall pay $100 for each license. Every person other than the distiller or brewer, who shall sell or offer for sale any such liquors or wines in quantities of more than three gallons at one time, to the same purchaser, shall be regarded as a wholesale dealer in liquors within the meaning of this act.

4. Retail dealers in liquors, including distilled spirits, fermented liquors, and wines of every description, shall pay $20 for each license. Every person who shall sell or offer for sale such liquors in less quantities than three gallons at one time, to the same purchaser, shall be regarded as a retail dealer in liquors under this act. But this shall not author-

ize any spirits, liquors, wines or malt liquors to be drank on the premises.

5. Retail dealers shall pay $10 for each license. Every person whose business or occupation is to sell or offer to sell groceries, or any goods, wares, or merchandise, of foreign or domestic production, in less quantities than a whole original piece or package at one time to the same person, (not including wines, spirituous or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco), shall be regarded as a retail dealer under this act.

6. Wholesale dealers shall pay $50 for each license. Every person whose business or occupation is to sell, or offer to sell, groceries, or any goods, wares or merchandise of foreign or domestic production, by one or more original package or piece at one time, to the same purchaser, not including wines, spirituous or malt liquors, shall be deemed a wholesale dealer under this act; but having taken out a license as a wholesale dealer, such person may also sell, as aforesaid, as a retailer.

7. Pawnbrokers shall pay $50 for each license. Every person whose business or occupation is to take or receive, by way of pledge, pawn or exchange, any goods, wares or merchandise, or any kind of personal property whatever, for the repayment or security of money lent thereon, shall be deemed a pawnbroker under this act.

8. Rectifiers shall pay $25 for each license to rectify any quantity of spirituous liquors, not exceeding 500 barrels or casks, containing not more than 40 gallons to each barrel or cask of liquor so rectified; and $25 additional for each additional 500 such barrels, or any fractional part thereof. Every person who rectifies, purifies or refines spirituous liquors or wines by any process, or mixes distilled spirits, whisky, brandy, gin or wine with any other materials for sale under the name of whisky, rum, brandy, gin, wine, or any other name or names, shall be regarded as a rectifier under this act.

9. Distillers shall pay $50 for each license, and every person or copartnership who distills or manufactures spirituous liquors for sale, shall be deemed a distiller under this act: *Provided*, that any person or copartnership distilling or manufacturing less than 300 barrels per year, shall pay $25 for a license: and *provided further*, that no license shall be required for any

still, stills or other apparatus used by druggists and chemists for the recovery of alcohol for pharmaceutical and chemical purposes, which has been used in those processes: and *provided further*, that distillers of apples and peaches, distilling or manufacturing less than 150 barrels per year from the same, shall pay $12.50 for the license for that purpose, and for a greater quantity, as other distillers.

10. Brewers shall pay $50 for each license. Every person who manufactures fermented liquors of any name or description, for sale, from malt wholly or in part, shall be deemed a brewer under this act: *Provided*, that any person who manufactures less than 500 barrels per year shall pay the sum of $25 for a license.

11. Hotels, inns and taverns shall be classified and rated according to the yearly rental, or, if not rented, according to the estimated yearly rental of the house and property intended to be occupied for said purposes, as follows, to wit: All cases where the rent or the valuation of the yearly rental of said house and property shall be $10,000 or more, shall constitute the first class, and shall pay $200 for each license; where the rent or the valuation of the yearly rental shall be $5,000 and less than $10,000, the second class, and shall pay $100 for each license; where the rent or the valuation of the yearly rental shall be $2,500 and less than $5,000, the third class, and shall pay 75 dollars for each license; where the rent or the valuation of the yearly rental shall be $1,000 and less than $2,500, the fourth class, and shall pay 50 dollars for each license; where the rent or the valuation of the yearly rental shall be $500 and less than $1,000, the fifth class, and shall pay $25 for each license; where the rent or the valuation of the yearly rental shall be $300 and less than $500, the sixth class, and shall pay $15 for each license; where the rent or the valuation of the yearly rental shall be $100 and less than $300, the seventh class, and shall pay $10 for each license; where the rent or the valuation of the yearly rental shall be less than $100, the eighth class, and shall pay $5 for each license. Every place where food and lodging are provided for and furnished to travelers and sojourners, in view of payment therefor, shall be regarded as a hotel, inn or tavern under this act. All steamers and vessels upon waters of the United

States, on board of which passengers or travelers are provided with food or lodging, shall be required to take out a license of the fifth class, as aforesaid, under this act. The rental or estimated rental shall be fixed and established by the assessor of the proper district at its proper value, but at not less than the actual rent agreed on by the parties: *Provided*, that if there be any fraud or collusion in the return of actual rent to the assessor, there shall be a penalty equal to double the amount of licenses required by this section, to be collected as other penalties under this act are collected.

12. Eating-houses shall pay $10 for each license. Every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house under this act. But the keeper of any eating-house having taken out a license therefor, shall not be required to take out a license as a confectioner, any thing in this act to the contrary notwithstanding.

13. Brokers shall pay $50 for each license. Any person whose business is to purchase or sell stocks, coined money, bank notes or other securities for themselves or others, or who deals in exchanges relating to money, shall be regarded a broker under this act.

14. Commercial brokers shall pay $50 for each license. Any person or firm, except one holding a license as wholesale dealer or banker, whose business it is, as the agent of others, to purchase or sell goods or seek orders therefor, in original or unbroken packages, or produce, or to manage business matters for the owners of vessels, or for the shippers or consignors of freight carried by vessels, or whose business it is to purchase, rent or sell real estate for others, shall be regarded a commercial broker under this act.

15. Land warrant brokers shall pay $25 for each license. Any person shall be regarded as a land warrant broker within the meaning of this act, who makes a business of buying and selling land warrants, and of furnishing them to settlers or other persons under contracts to have liens upon the land procured by means of them, according to the value agreed on for the warrants at the time they are furnished.

16. Tobacconists shall pay $10 for each license. Any person whose business it is to sell, at retail, cigars, snuff or

tobacco in any form, shall be regarded a tobacconist under this act. But wholesale and retail dealers, and keepers of hotels, inns and taverns, having taken out a license therefor, shall not be required to take out a license as tobacconists, any thing in this act to the contrary notwithstanding.

17. Theaters shall pay $100 for each license. Every edifice erected for the purpose of dramatic or operatic representations, plays or performances, and not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theater under this act.

18. Circuses shall pay $50 for each license. Every building, tent, space or area where feats of horsemanship or acrobatic sports are exhibited, shall be regarded as a circus under this act.

19. Jugglers shall pay for each license $20. Every person who performs by sleight of hand, shall be regarded as a juggler under this act. The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay for each license $10. *Provided*, that no license procured in one State shall be held to authorize exhibitions in another State, and but one license shall be required under this act to authorize exhibitions within any one State.

20. Bowling-alleys and billiard-rooms shall pay according to the number of alleys or tables belonging to or used in the building or place to be licensed. When not exceeding one alley or table, $5 for each license; and when exceeding one alley or table, $5 for each additional alley or table. Every place or building where bowls are thrown or billiards played, and open to the public with or without price, shall be regarded as a bowling-alley or billiard-room respectively, under this act.

21. Confectioners shall pay $10 for each license. Every person who sells at retail confectionery, sweetmeats, comfits or other confects, in any building, shall be regarded as a confectioner under this act. But wholesale and retail dealers having taken out a license therefor shall not be required to take out a license as a confectioner, any thing in this act to the contrary notwithstanding.

22. Horse-dealers shall pay for each license the sum of $10. Any person whose business it is to buy and sell horses or mules shall be regarded a horse-dealer under this act: *Pro-*

vided, that if such horse-dealer shall have taken out a license as a livery-stable keeper no new license shall be required.

23. Livery-stable keepers shall pay $10 for each license. Any person whose occupation or business is to keep horses for hire or to let shall be regarded as a livery-stable keeper under this act.

24. Cattle-brokers shall pay for each license the sum of $10. Any person whose business it is to buy and sell and deal in cattle, hogs or sheep, shall be considered as a cattle-broker.

25. Tallow-chandlers and soap-makers shall pay for each license the sum of $10. Any person whose business it is to make or manufacture candles or soap shall be regarded a tallow-chandler and soap-maker under this act.

26. Coal-oil distillers shall pay for each license the sum of $50. Any person who shall refine, produce, or distill crude petroleum or rock-oil, or crude coal-oil, or crude oil made of asphaltum, shale, peat, or other bituminous substances, shall be regarded a coal-oil distiller under this act.

27. Peddlers shall be classified and rated as follows, to wit: When traveling with more than two horses, the first class, and shall pay $20 for each license; when traveling with two horses, the second class, and shall pay $15 for each license; when traveling with one horse, the third class, and shall pay $10 for each license; when traveling on foot, the fourth class, and shall pay $5 for each license. Any person, except persons peddling newspapers, bibles, or religious tracts, who sells or offers to sell, at retail, goods, wares, or other commodities, traveling from place to place, in the street, or through different parts of the country, shall be regarded a peddler under this act: *Provided*, that any peddler who sells, or offers to sell dry goods, foreign and domestic, by one or more original packages or pieces, at one time, to the same person or persons, as aforesaid, shall pay $50 for each license. And any person who peddles jewelry shall pay $25 for each license: *Provided*, that manufacturers and producers of agricultural tools and implements, garden seeds, stoves, and hollow-ware, brooms, wooden-ware, and powder, delivering and selling at wholesale any of said articles, by themselves or their authorized agents at places other than the place of manufacture, shall not

be required, for any sale thus made, to take out any additional license therefor.

28. Apothecaries shall pay $10 for each license. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, and sold, shall be regarded an apothecary under this act. But wholesale and retail dealers who have taken out a license therefor, shall not be required to take out a license as apothecary, any thing in this act to the contrary notwithstanding. [See Sec. 65 for qualification.]

29. Manufacturers shall pay $10 for each license. Any person or persons, firms, companies or corporations, who shall manufacture by hand or machinery, and offer for sale any goods, wares or merchandise, exceeding annually the sum of $1,000, shall be regarded a manufacturer under this act.

30. Photographers shall pay $10 for each license when the receipts do not exceed $500; when over $500 and under $1,000, $15; when over $1,000, $25. Any person or persons who make for sale photographs, ambrotypes, daguerreotypes, or pictures on glass, metal, or paper, by the action of light, shall be regarded a photographer under this act.

31. Lawyers shall pay $10 for each license. Every person whose business it is, for fee or reward, to prosecute or defend causes in any court of record or other judicial tribunal of the United States, or of any of the States, or give advice in relation to causes or matters pending therein, shall be deemed to be a lawyer within the meaning of this act.

32. Physicians, surgeons and dentists shall pay $10 for each license. Every person (except apothecaries) whose business it is, for fee and reward, to prescribe remedies or perform surgical operations, for the cure of any bodily disease or ailing, shall be deemed a physician, surgeon or dentist, as the case may be, within the meaning of this act.

33. Claim agents and agents for procuring patents shall pay $10 for each license. Every person whose business it is to prosecute claims in any of the Executive Departments of the Federal Government, or procure patents, shall be deemed a claim or patent agent, as the case may be, under this act.

EXEMPTION FROM LICENSE OR DUTY.

SEC. 65. *And be it further enacted*, That where the annual

gross receipts or sales of any apothecaries, confectioners, eating-houses, tobacconists or retail dealers, shall not exceed the sum of $1,000, such apothecaries, confectioners, eating-houses and retail dealers shall not be required to take out or pay for license, any thing in this act to the contrary notwithstanding; the amount or estimated amount of such annual sales to be ascertained or estimated in such manner as the Commissioner of Internal Revenue shall prescribe, and so of all other annual sales or receipts where the rate of the license is graduated by the amount of sales or receipts.

SEC. 66. *And be it further enacted*, That nothing contained in the preceding sections of this act laying duties on licenses, shall be construed to require a license for the sale of goods, wares and merchandise made or produced, and sold by the manufacturer or producer at the manufactory or place where the same is made or produced; to vintners who sell at the place where the same is made, wine of their own growth; nor to apothecaries, as to wines or spirituous liquors, which they use exclusively in the preparation or making up of medicines for sick, lame or diseased persons; nor shall the provisions of paragraph number 28 extend to physicians who keep on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

NO LICENSE AGAINST STATE PROHIBITIONS, ETC.

SEC. 67. *And be it further enacted*, That no license hereinbefore provided for, if granted, shall be construed to authorize the commencement or continuation of any trade, business, occupation or employment therein mentioned, within any State or Territory of the United States in which it is or shall be specially prohibited by the laws thereof, or in violation of the laws of any State or Territory: *Provided*, nothing in this act shall be held or construed so as to prevent the several States, within the limits thereof, from placing a duty, tax or license for State purposes, on any business, matter or thing on which a duty, tax or license, is required to be paid by this act.

V.—MANUFACTURES, ETC.

REQUIREMENTS OF FIRMS AND OTHERS.

SEC. 68. *And be it further enacted*, That on and after the 1st day of August, 1862, every individual, partnership, firm

association or corporation (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations or corporations, when not otherwise designated or manifestly incompatible with the intent thereof), shall comply with the following requirements, that is to say:

1. Before commencing, or if already commenced, before continuing, any such manufacture for which he, she or they may be liable to be assessed, under the provisions of this act, and which shall not be differently provided for elsewhere, within 30 days after the date when this act shall take effect, he, she or they shall furnish to the assistant assessor a statement, subscribed and sworn to or affirmed, setting forth the place where the manufacture is to be carried on, name of the manufactured article, the proposed market for the same, whether foreign or domestic, and generally the kind and quality manufactured or proposed to be manufactured.

2. He shall, within ten days after the first day of each and every month, after the day on which this act takes effect, as hereinbefore mentioned, or on or before a day prescribed by the Commissioner of Internal Revenue, make return of the products and sales or delivery of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

3. All such returns, statements, descriptions, memoranda, oaths and affirmations, shall be in form, scope and detail as may be prescribed, from time to time, by the Commissioner of Internal Revenue.

DUTIES—HOW TO BE PAID.

SEC. 69. *And be it further enacted*, That upon the amounts, quantities and values of produce, goods, wares, merchandise and articles manufactured and sold or delivered, hereinafter enumerated, the manufacturer thereof, whether manufactured for himself or for others, shall pay to the collector of internal revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such manufactures: *Provided*, that when thread is manufactured and sold or delivered exclusively for knitted fabrics, or for weaving or spooling, as provided for in the 75th section of this act, the duties shall be assessed on the

articles finished and prepared for use or consumption to the party so finishing or preparing the same, and any party so finishing or preparing any cloth or other fabrics of cotton, wool or other materials, whether imported or otherwise, shall be considered the manufacturer thereof for the purposes of this act; and for neglect to pay such duties within ten days after demand, either personal or written, left at his, her or their house or place of business or manufactory, the amount of such duties may be levied upon the real and personal property of any such manufacturer. And such duties, and whatever shall be the expenses of levy, shall be a lien from the day prescribed by the Commissioner for their payment aforesaid, in favor of the United States upon the said real and personal property of such manufacturer, and such lien may be enforced by distraint, as provided in the general provisions of this act: and *provided further*, that in all cases of goods manufactured, in whole or in part, upon commission, or where the material is furnished by one party and manufactured by another, if the manufacturer shall be required to pay under this act the tax hereby imposed, such person or persons so paying the same shall be entitled to collect the amount thereof of the owner or owners, and shall have a lien for the amount thus paid upon the manufactured goods: and *provided further*, that the taxes on all articles manufactured and sold, in pursuance of contracts *bona fide* made before the passage of this act, shall be paid by the purchasers thereof, under regulations to be established by the Commissioner of Internal Revenue.

PROCESS AGAINST DELINQUENTS.

SEC. 70. *And be it further enacted*, That for neglect or refusal to pay the duties provided by this act on manufactured articles, as aforesaid, the goods, wares and merchandise manufactured and unsold by such manufacturer shall be forfeited to the United States, and may be sold or disposed of for the benefit of the same, in manner as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such case the collector or deputy collector may take possession of said articles, and may maintain such possession in the premises and buildings where they may have been manufactured or deposited, or may be. He shall summon, giving notice of not less

than two nor more than ten days, the parties in possession of said goods, enjoining them to appear before the assessor or assistant assessor, at a day and hour in such summons fixed, then and there to show cause, if any there be, why, for such neglect or refusal, such articles should not be declared forfeited to the United States. Such persons or parties interested shall be deemed to be the manufacturers of the same, if the articles shall be at the time of taking such possession upon the premises where manufactured; if they shall at such time have been removed from the place of manufacture, the parties interested shall be deemed to be the person in whose custody or possession the articles shall then be. Such summons shall be served upon such parties in person, or by leaving a copy thereof at the place of abode or business of the party to whom the same may be directed. In case no such party or place can be found, which fact shall be determined by the collector's return on the summons, such notice, in the nature of a summons, shall be given by advertisement for the term of three weeks in one newspaper in the county nearest to the place of such sale. If, at or before such hearing, such duties shall not have been paid, and the assessor or assistant assessor shall adjudge the summons and notice, service and return of the same, to be sufficient, the said articles shall be declared forfeit and shall be sold, disposed of, or turned over to the use of any Department of the Government, as may be directed by the Secretary of the Treasury, who may require of any officer of the Government into whose possession the same may be turned over the proper voucher therefor: *Provided*, that the proceeds of the sale of said articles, if any there be after deducting the duties thereon, together with the expenses of summons, advertising, and sale, or the excess of the value of said articles, after deducting the duties and expenses accrued thereon when turned over to the use of any Department of the Government, shall be refunded and paid to the manufacturer, or to the person in whose custody or possession the articles were when seized. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may review any such case of forfeiture, and do justice in the premises. If the forfeiture shall have been wrongly declared, and sale made, the Secretary is hereby authorized, in case the

specific articles can not be restored to the party aggrieved in as good order and condition as when seized, to make up to such party in money his loss and damage from the contingent fund of his department. Immediate return of seizures so forfeited shall be made to the Commissioner of Internal Revenue, by the collector or deputy collector who shall make any such seizure. Articles which the collector may adjudge perishable may be sold or disposed of before declaration of forfeiture. Said sales shall be made at public auction, and notice thereof shall be given in the same manner as is provided in this section in case of forfeiture.

PENALTY FOR VIOLATION, ETC.

SEC. 71. *And be it further enacted*, That any violation of, or refusal to comply with the provisions of the 68th section of this act, shall be good cause for seizure and forfeiture, substantially in manner as detailed in the section next preceding this, of all manufactured articles liable to be assessed under the provisions of this act, and not otherwise provided for; and such violation or refusal to comply, shall further make any party so violating or refusing to comply, liable to a fine of $500, to be recovered in manner and form as provided in this act.

SEC. 72. *And be it further enacted*, That in case of the manufacture and sale or delivery of any goods, wares, merchandise or articles as hereinafter mentioned, without compliance on the part of the party manufacturing the same with all or any of the requirements and regulations prescribed in this act in relation thereto, the assistant assessor may, upon such information as he may have, assume and estimate the amount and value of such manufactures, and upon such assumed amount assess the duties, and said duties shall be collected in like manner as in case the provisions of this act in relation thereto had been complied with, and to such articles all the foregoing provisions for liens, fines, penalties and forfeitures, shall in like manner apply.

EXEMPTIONS FROM THE TAX.

SEC. 73. *And be it further enacted*, That all goods, wares and merchandise, or articles manufactured or made by any person or persons not for sale, but for his, her or their own use or consumption, and all goods, wares and merchandise,

or articles manufactured, or made and sold, except spirituous and malt liquors, and manufactured tobacco, where the annual product shall not exceed the sum of six hundred dollars, shall be and are exempt from duty: *Provided*, that this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make or finish the goods, wares and merchandise or articles, paying, or promising to pay therefor, and receiving the goods, wares and merchandise or articles.

VALUES, HOW ESTIMATED.

SEC. 74. *And be it further enacted*, That the value and quantity of goods, wares and merchandise required to be stated as aforesaid, and subject to an *ad valorem* duty, shall be estimated by the actual sales made by the manufacturer, or by his, her or their agent, or person or persons acting in his, her or their behalf; and where such goods, wares and merchandise have been removed for consumption, or for delivery to others, or placed on shipboard, or are no longer within the custody and control of the manufacturer or manufacturers, or his or their agent, not being in his, her or their factory, store or warehouse, the value shall be estimated by the average of the market value of the like goods, wares and merchandise, during the time when the same would have become liable to and charged with duty.

SEC. 75. *And be it further enacted*, That from and after the said first day of August, 1862, upon the articles, goods, wares and merchandise hereinafter mentioned, which shall thereafter be produced and sold, or be manufactured or made and sold, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or territories thereof, there shall be levied, collected and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

THE TAXES.

On candles, of whatever material made, 3 per cent. *ad valorem*.

On all mineral coals, except such as are known in the trade as pea coal and dust coal, $3\frac{1}{2}$ cents per ton: *Provided*, that for all contracts of lease of coal lands made before the first day of April, one thousand eight hundred and sixty-two, the lessee shall pay the tax.

On lard oil, mustard-seed oil, linseed oil, and on all animal or vegetable oils not exempted nor provided for elsewhere, whether pure or adulterated, 2 cents per gallon: *Provided*, that red oil or oleic acid, produced in the manufacture of candles, and used as a material in the manufacture of soap, paraffine, whale and fish oil, shall be exempted from this duty.

On gas, illuminating, made of coal, wholly or in part, or any other material, when the product shall be not above 500,000 cubic feet per month, 5 cents per 1,000 cubic feet; when the product shall be above 500,000, and not exceeding 5,000,000 cubic feet per month, 10 cents per 1,000 cubic feet; when the product shall be above 5,000,000, 15 cents per 1,000 cubic feet; and the general average of the monthly product for the year preceding the return required by this act shall regulate the rate of duty herein imposed; and where any gas company shall not have been in operation for the year next preceding the return as aforesaid, then the rate shall be regulated upon the estimated average of the monthly product: *Provided*, that the product required to be returned by this act shall be understood to be the product charged in the bills actually rendered by any gas company during the month preceding the return, and all gas companies are hereby authorized to add the duty or tax imposed by this act to the price per 1,000 cubic feet on gas sold: *Provided further*, that all gas furnished for lighting street lamps, and not measured, and all gas made for and used by any hotel, inn, tavern and private dwelling-house, shall be subject to duty, and may be estimated; and if the returns in any case shall be understated or underestimated, it shall be the duty of the assistant assessor of the district to increase the same as he shall deem just and proper: and *provided further*, that coal tar produced in the manufacture of illuminating gas, and the products of the redistillation of coal tar thus produced, shall be exempt from duty: and *provided further*, that gas companies so located as to compete with each other shall pay the rate imposed by this act upon the company having the largest production.

On coal, illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bituminous substances used for like purposes, 10 cents per gallon: *Provided*, that such oil refined and pro-

duced by the distillation of coal exclusively shall be subject to pay a duty of 8 cents per gallon, any thing in this act to the contrary notwithstanding: and *provided further*, that distillers of coal oil shall be subject to all the provisions of this act, hereinbefore set forth and specified, applicable to distillers of spirituous liquors, with regard to licenses, bonds, returns, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of duties, so far as the same may, in the judgment of the Commissioner of Internal Revenue, and under regulations prescribed by him, be necessary for that purpose.

On ground coffee, and all preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, 3 mills per pound.

On ground pepper, ground mustard, ground pimento, ground cloves, ground cassia, and ground ginger, and all imitations of the same, 1 cent per pound.

On sugar, refined, whether loaf, lump, granulated or pulverized, 2 mills per pound.

On sugar, refined or made from molasses, sirup of molasses, melado or concentrated melado, 2 mills per pound; on all brown, Muscovado, or clarified sugars produced directly from the sugar-cane, and not from sorghum or imphee, other than those produced by the refiner, 1 cent per pound.

On sugar candy, and all confectionery made wholly or in part of sugar, 1 cent per pound.

On chocolate and cocoa, prepared, 1 cent per pound.

On saleratus and bi-carbonate of soda, 5 mills per pound.

On starch, made of potatoes, 1 mill per pound; made of corn or wheat, 1½ mills per pound; made of rice or any other material, 4 mills per pound.

On tobacco, cavendish, plug, twist, fine cut, and manufactured of all descriptions, not including snuff, cigars and smoking tobacco, prepared with all the stems in, or made exclusively of stems, valued at more than 30 cents per pound, 15 cents per pound; valued at any sum not exceeding 30 cents per pound, 10 cents per pound.

On smoking tobacco, prepared with all the stems in, 5 cents per pound; on smoking tobacco, made exclusively of stems, 2 cents per pound.

On snuff, manufactured of tobacco, ground, dry or damp, of all descriptions, 20 cents per pound.

On cigars, valued at not over $5 per 1,000, $1.50 per 1,000

On cigars, valued at over $5 and not over $10 per 1,000, $2 per 1,000.

On cigars, valued at over $10 and not over $20 per 1,000, $2.50 per 1,000.

On cigars, valued at over $20 per 1,000, $3.50 per 1,000.

On gunpowder, and all explosive substances used for mining, blasting, artillery or sporting purposes, when valued at 18 cents per pound or less, 5 mills per pound; when valued at above 18 cents per pound, and not exceeding 30 cents per pound, 1 cent per pound; and when valued at above 30 cents per pound, 6 cents per pound.

On white lead, 25 cents per 100 pounds.

On oxide of zinc, 25 cents per 100 pounds.

On sulphate of barytes, 10 cents per 100 pounds: *Provided*, that white lead, oxide of zinc, and sulphate of barytes, or any one of them, shall not be subject to any additional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously actually paid.

On all paints and painters' colors, dry or ground in oil, or in paste with water, not otherwise provided for, 5 per centum *ad valorem.*

On clock movements, made to run one day, 5 cents each; made to run more than one day, 10 cents each.

On pins, solid head or other, 5 per centum *ad valorem.*

On umbrellas and parasols made of cotton, silk or other material, 5 per centum *ad valorem.*

On screws, commonly called wood screws, 1½ cents per pound.

On railroad iron, and all other iron advanced beyond slabs, blooms or loops, and not advanced beyond bars or rods, and band, hoop and sheet iron, not thinner than number 18 wire gauge and plate iron not less than one-eighth of an inch in thickness, $1.50 per ton; on railroad iron, rerolled, 75 cents per ton; on band, hoop and sheet iron thinner than number 18 wire gauge, plate iron less than one-eighth of an inch in thickness, and cut nails and spikes, $2 per ton: *Provided*,

that bars, rods, bands, hoops, sheets, plates, nails and spikes, manufactured from iron upon which the duty of $1.50 has been levied and paid, shall be subject only to a duty of 50 cents per ton in addition thereto, any thing in this act to the contrary notwithstanding. On stoves and hollow ware, $1.50 per ton of 2,000 pounds; cast iron used for bridges, buildings, or other permanent structures, $1 per ton: *Provided*, that bar iron, used for like purposes, shall be charged no additional duty beyond the specific duty imposed by this act. On steel in ingots, bars, sheets or wire, not less than one-fourth of an inch in thickness, valued at 7 cents per pound or less, $4 per ton; valued at above 7 cents per pound, and not above 11 cents per pound, $8 per ton; valued above 11 cents per pound, $10 per ton.

On paper of all descriptions, including pasteboard and binders' boards, 3 per centum *ad valorem*.

On soap, Castile, palm-oil, erasive, and soap of all other descriptions, white or colored, except soft soap and soap otherwise provided for, valued not above 3½ cents per pound 1 mill per pound; valued at above 3½ cents per pound, 5 mills per pound.

On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, 2 cents per pound.

On salt, 4 cents per 100 pounds.

On pickles and preserved fruits, and on all preserved meats, fish and shell-fish in cans or air-tight packages, 5 per centum *ad valorem*.

On glue and gelatine of all descriptions in the solid state, 5 mills per pound.

On glue and cement, made wholly or in part of glue, to be sold in the liquid state, 25 cents per gallon.

On patent or enameled leather, 5 mills per square foot.

On patent japanned split, used for dasher leather, 4 mills per square foot.

On patent or enameled skirting leather, 1½ cts per square foot.

On all sole and rough or harness leather, made from hides imported east of the Cape of Good Hope, and all damaged leather, 5 mills per pound.

On all other sole or rough leather, hemlock tanned and harness leather, 7 mills per pound.

On all sole or rough leather, tanned in whole or in part with oak, 1 cent per pound.

On all finished or curried upper leather, made from leather tanned in the interest of the parties finishing or currying such leather, not previously taxed in the rough, except calf skins, 1 cent per pound.

On bend and butt leather, 1 cent per pound.

On offal leather, 5 mills per pound.

On oil-dressed leather and deer skins, dressed or smoked, 2 cents per pound.

On tanned calf skins, 6 cents each.

On morocco, goat, kid or sheep skins, curried, manufactured or finished, 4 per centum *ad valorem: Provided*, that the price at which such skins are usually sold shall determine their value.

On horse and hog skins, tanned and dressed, 4 per centum *ad valorem.*

On American patent calf skins, 5 per centum *ad valorem.*

On conducting hose of all kinds for conducting water or other fluids, a duty of 3 per centum *ad valorem.*

On wine, made of grapes, 5 cents per gallon.

On varnish, made wholly or in part of gum copal or other gums or substances, 5 per centum *ad valorem.*

On furs of all descriptions, when made up or manufactured, 3 per centum *ad valorem.*

On cloth, and all textile or knitted or felted fabrics of cotton, wool or other material, before the same has been dyed, printed, bleached, or prepared in any other manner, a duty of 3 per centum *ad valorem: Provided*, that thread or yarn manufactured and sold or delivered exclusively for knitted fabrics, or for weaving, when the spinning and weaving for the manufacture of cloth of any kind is carried on separately, shall not be regarded as manufactures within the meaning of this act; but all fabrics of cotton, wool, or other material, whether woven, knit, or felted, shall be regarded as manufactures, and be subject to the duty, as above, of 3 per centum *ad valorem.*

On all diamonds, emeralds, and all other jewelry, a tax of 3 per centum *ad valorem.*

On and after the first day of October, one thousand eight hundred and sixty-two, there shall be levied, collected and paid a tax of one-half of one cent per pound on all cotton held or owned by any person or persons, corporation or association of persons; and such tax shall be a lien thereon in the possession of any person whomsoever. And further, if any person or persons, corporations, or association of persons, shall remove, carry, or transport the same from the place of its production before said tax shall have been paid, such person or persons, corporation, or association of persons, shall forfeit and pay to the United States double the amount of such tax, to be recovered in any court having jurisdiction thereof: *Provided*, however, that the Commissioner of Internal Revenue is hereby authorized to make such rules and regulations as he may deem proper for the payment of said tax at places different from that of the production of said cotton; And *provided further*, that all cotton owned and held by any manufacturer of cotton fabrics on the first day [of] October, one thousand eight hundred and sixty-two, and prior thereto, shall be exempt from the tax hereby imposed.

On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, india-rubber, gutta-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials, not in this act otherwise provided for, a duty of 3 per centum *ad valorem: Provided*, that on all cloths, dyed, printed, bleached, manufactured into other fabrics, or otherwise prepared, on which a duty or tax shall have been paid before the same were so dyed, printed, bleached, manufactured or prepared, the said duty or tax of 3 per centum shall be assessed only upon the increased value thereof; and *provided further*, that on all oil-dressed leather and deer-skins dressed or smoked, manufactured into gloves, mittens, or other articles, on which a duty or tax shall have been paid before the same were so manufactured, the said duty or tax of 3 per centum shall be assessed only upon the increased valuation thereof: and *provided further*, that in estimating the duties upon articles when removed and sold at any other place than the place of manufacture,

there shall be deducted from the gross amount of sales the freight, commission, and expenses of sale actually paid, and the duty shall be assessed and paid upon the net amount after the deductions as aforesaid; and *provided further*, that printed books, magazines, pamphlets, newspapers, reviews, and all other similar printed publications; boards, shingles, and all other lumber and timber; staves, hoops, headings, and timber only partially wrought and unfinished, for chairs, tubs, pails, snaths, lasts, shovel and fork handles; umbrella-stretchers; pig-iron, and iron not advanced beyond slabs, blooms, or loops; maps and charts; charcoal; alcohol made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid; plaster or gypsum; malt; burning-fluid; printers' ink; flax prepared for textile or felting purposes, until actually woven or fitted into fabrics for consumption; all flour and meal made from grain; bread and breadstuffs; pearl barley and split peas; butter; cheese; concentrated milk; bullion, in the manufacture of silverware; brick; lime; Roman cement; draining tiles; marble; slate; building stone; copper, in ingots or pigs; and lead, in pigs or bars, shall not be regarded as manufactures within the meaning of this act: *provided*, that whenever, by the provisions of this act, a duty is imposed upon any article removed for consumption or sale, it shall apply only to such articles as are manufactured on or after the first day of August, 1862, and to such as are manufactured and not removed from the place of manufacture prior to that date.

AUCTION SALES.

SEC. 76. *And be it further enacted*, That on and after the 1st day of August, 1862, there shall be levied, collected and paid on all sales of real estate, goods, wares, merchandise, articles or things at auction, including all sales of stocks, bonds and other securities, a duty of one-tenth of one per centum on the gross amount of such sales, and every auctioneer making such sales, as aforesaid, shall, at the end of each and every month, or within ten days thereafter, make a list or return to the assistant assessor of the district of the gross amount of such sales made as aforesaid, with the amount of duty which has accrued, or should accrue thereon, which list shall have annexed thereto a declaration, under oath or affirmation,

in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the same time, as aforesaid, pay to the collector or deputy collector, the amount of duty or tax thereupon, as aforesaid, and in default thereof, shall be subject to and pay a penalty of $500. In all cases of delinquency in making said list or payment, the assessment and collection shall be made in the manner prescribed in the general provisions of this act: *Provided*, that no duty shall be levied under the provisions of this section upon any sales by judicial or executive officers making auction sales by virtue of a judgment or decree of any court, nor to public sales made by executors or administrators.

CARRIAGES, YACHTS, BILLIARD TABLES AND PLATE.

SEC. 77. *And be it further enacted*, That from and after the first day of May, 1862, there shall be levied, collected and paid, by any person or persons owning, possessing or keeping any carriage, yacht, and billiard table, the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule marked A.

VI.—SLAUGHTERED MEAT.

REGULATION FOR SAME.

SEC. 78. *And be it further enacted*, That on and after the first day of August, 1862, there shall be levied, collected, and paid by any person or persons, firms, companies, or agents or employees thereof, the following duties or taxes, that is to say: on all horned cattle exceeding 18 months old, slaughtered for sale, 30 cents per head; on all calves and cattle under 18 months old, slaughtered for sale, 5 cents per head: on all hogs, exceeding 6 months old, slaughtered for sale, when the number thus slaughtered exceeds 20 in any one year, 10 cents per head. On all sheep slaughtered for sale, 5 cents per head: *Provided*, That all cattle, hogs, and sheep slaughtered by any person for his or her own consumption, shall be exempt from duty.

SEC. 79. *And be it further enacted*, That on and after the date on which this act shall take effect, any person or persons, firms, or companies, or agents or employees thereof, whose business or occupation it is to slaughter for sale any

cattle, calves, sheep or hogs, shall be required to make and render a list at the end of each and every month to the assistant assessor of the district where the business is transacted, stating the number of cattle, calves, if any, the number of hogs, if any, and the number of sheep, if any, slaughtered, as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of said person or persons, agents or employees thereof, as aforesaid, under oath or affirmations in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, at the time of rendering said list, pay the full amount of duties which have accrued, or should accrue, as aforesaid, to the collector or deputy collector of the district, as aforesaid; and in case of default in making the return or payment of the duties, as aforesaid, the assessment and collection shall be made as in the general provisions of this act required, and in case of fraud or evasion the party offending shall forfeit and pay a penalty of $10 per head for any cattle, calves, hogs, or sheep so slaughtered, upon which the duty is fraudulently withheld, evaded, or attempted to be evaded: *Provided*, that the Commissioner of Internal Revenue shall prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, hogs and sheep, liable to be taxed under the provisions of this act.

VII.—RAILROADS, STEAMBOATS, ETC.

TAX ON SAME—REGULATIONS FOR.

SEC. 80. *And be it further enacted*, That on and after the first day of August, 1862, any person or persons, firms, companies or corporations, owning or possessing or having the care or management of any railroad or railroads upon which steam is used as a propelling power, or of any steamboat or other vessel propelled by steam power, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such railroad or railroads, or steam vessels, for the transportation of passengers over and upon the same, and any person or persons, firms, companies or corporations, owning or possessing, or having the care or management of any railroad or railroads using

any other power than steam thereon, or owning, possessing or having the care or management of any ferryboat or vessel used as a ferryboat, propelled by steam or horse power, shall be subject to and pay a duty of 1½ per centum upon the gross receipts of such railroad or ferry-boat, respectively, for the transportation of passengers over and upon said railroads, steamboats and ferry-boats respectively; and any person or persons, firms, companies or corporations, owning, possessing or having the care or management of any bridge authorized by law to receive toll for the transit of passengers, beasts, carriages, teams and freight of any description over such bridge, shall be subject to and pay a duty of 3 per centum on the gross amount of all their receipts of every description. And the owner, possessor or person or persons having the care and management of any such railroad, steamboat, ferry-boat, or other vessel or bridge, as aforesaid, shall, within five days after the end of each and every month, commencing as hereinbefore mentioned, make a list or return to the assistant assessor of the district within which such owner, possessor, company or corporation may have his or its place of business or where any such railroad, steamboat ferry-boat, or bridge is located or belongs, respectively, stating the gross amount of such receipts for the month next preceding, which return shall be verified by the oath or affirmation of such owner, possessor, manager, agent or other proper officer, in the manner and form to be prescribed from time to time by the Commissioner of Internal Revenue, and shall also, monthly, at the time of making such return, pay to the collector or deputy collector of the district the full amount of duties which have accrued on such receipts for the month aforesaid; and in case of neglect or refusal to make said lists or return for the space of five days, after such return should be made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received, and the duties payable thereon, as hereinbefore provided in other cases of delinquency to make return for purposes of assessment; and for the purpose of making such assessment, or of ascertaining the correctness of any such return, the books of any such person, company or corporation, shall be subject to the inspection of the assessor or assistant assessor, on his demand or request therefor; and, in case of neglect or refusal to pay

the duties as aforesaid, when the same have been ascertained as aforesaid, for the space of five days after the same shall have become payable, the owner, possessor or person having the management, as aforesaid, shall pay, in addition, five per centum on the amount of such duties; and for any attempt knowingly to evade the payment of such duties, the said owner, possessor or person having the care or management, as aforesaid, shall be liable to pay a penalty of $1,000 for every such attempt—to be recovered as provided in this act for the recovery of penalties; and all provisions of this act, in relation to liens and collections by distraint, not incompatible herewith, shall apply to this section, and the objects therein embraced: *Provided*, that all such persons, companies and corporations, shall have the right to add the duty or tax imposed hereby to their rates of fare, whenever their liability thereto may commence, any limitations which may exist by law or by agreement with any person or company, which may have paid or be liable to pay such fare, to the contrary notwithstanding.

VIII.—RAILROAD BONDS.

SEC. 81. *And be it further enacted*, That on and after the 1st day of July, 1862, any person or persons owning or possessing, or having the care and management of any railroad company or railroad corporation, being indebted for any sum or sums of money for which bonds or other evidences of indebtedness have been issued, payable in one or more years after date, upon which interest is, or shall be, stipulated to be paid, or coupons representing the interest shall be or shall have been issued to be paid, and all dividends in scrip or money or sums of money thereafter declared due or payable to stockholders of any railroad company, as part of the earnings, profits or gains of said companies, shall be subject to and pay a duty of 3 per centum on the amount of all such interest, or coupons, or dividends, whenever the same shall be paid; and said railroad companies or railroad corporations, or any person or persons owning, possessing or having the care or management of any railroad company or railroad corporation, are hereby authorized and required to deduct and withhold from all payments made to any person, persons or party, after the 1st day of July as aforesaid, on account of any

interest or coupons or dividends due and payable as aforesaid, the said duty or sum of 3 per centum; and the duties deducted as aforesaid, and certified by the president or other proper officer of said company or corporation, shall be a receipt and discharge, according to the amount thereof, of said railroad companies or railroad corporations, and the owners, possessors and agents thereof, on dividends and on bonds or other evidences of their indebtedness, upon which interest or coupons are payable, holden by any person or party whatsoever, and a list or return shall be made and rendered within thirty days after the time fixed when said interest, or coupons, or dividends become due or payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the duties received and chargeable as aforesaid, during the time when such duties have accrued or should accrue, and remaining unaccounted for, and there shall be annexed to every such list or return, a declaration under oath or affirmation, in manner and form as may be prescribed by the Commissioner of Internal Revenue, of the president, treasurer or some proper officer of said railroad company or railroad corporation, that the same contains a true and faithful account of the duties so withheld and received during the time when such duties have accrued or should accrue, and not accounted for, and for any default in the making or rendering of such list or return, with the declaration annexed, as aforesaid, the person or persons owning, possessing or having the care or management of such railroad company or railroad corporation, making such default, shall forfeit, as a penalty, the sum of $500; and in case of any default in making or rendering said list, or of any default in the payment of the duty or any part thereof, accruing or which should accrue, the assessment and collection shall be made according to the general provisions of this act.

IX.—BANKING INSTITUTIONS, ETC.

TAX ON SAME—ITS PROVISIONS.

SEC. 82. *And be it further enacted*, That on and after the first day of July, 1862, there shall be levied, collected and paid by all banks, trust companies, and savings institutions, and by all fire, marine, life, inland, stock, and mutual insurance companies,

under whatever style or name known or called, of the United States or Territories, specially incorporated or existing under general laws, or which may be hereafter incorporated or exist as aforesaid, on all dividends in scrip or money thereafter declared due or paid to stockholders, to policy holders or to depositors, as part of the earnings, profits or gains of said banks, trust companies, savings institutions or insurance companies, and on all sums added to their surplus or contingent funds, a duty of 3 per centum: *Provided*, that the duties upon the dividends of life insurance companies shall not be deemed due, or to be collected until such dividends shall be payable by such companies. And said banks, trust companies, savings institutions and insurance companies are hereby authorized and required to deduct and withhold from all payments made to any person, persons, or party, on account of any dividends or sums of money that may be due and payable as aforesaid, after the first day of July, 1862, the said duty of three per centum. And a list or return shall be made and rendered within thirty days after the time fixed when such dividends or sums of money shall be declared due and payable, and as often as every six months, to the Commissioner of Internal Revenue, which shall contain a true and faithful account of the amount of duties accrued or which should accrue from time to time, as aforesaid, during the time when such duties remain unaccounted for, and there shall be annexed to every such list or return a declaration, under oath or affirmation, to be made in form and manner as shall be prescribed by the Commissioner of Internal Revenue, of the president or some other proper officer of said bank, trust company, savings institution, or insurance company, respectively, that the same contains a true and faithful account of the duties which have accrued or should accrue, and not accounted for; and for any default in the delivery of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company making such default shall forfeit, as a penalty, the sum of $500.

PENALTY FOR DEFAULT, ETC.

SEC. 83. *And be it further enacted*, That any person or persons owning or possessing, or having the care or management of any railroad company or railroad corporation, bank, trust company, savings institution, or insurance company, as

heretofore mentioned, required under this act to make and render any list or return to the Commissioner of Internal Revenue, shall, upon rendering the same, pay to the said Commissioner of Internal Revenue the amount of the duties due on such list or return, and in default thereof shall forfeit as a penalty the sum of $500; and in case of neglect or refusal to make such list or return as aforesaid, or to pay the duties as aforesaid, for the space of thirty days after the time when said list should have been made and rendered, or when said duties shall have become due and payable, the assessment and collection shall be made according to the general provisions heretofore prescribed in this act.

INSURANCE TAX.

SEC. 84. *And be it further enacted*, That on the 1st day of October, Anno Domini 1862, and on the first day of each quarter of a year thereafter, there shall be paid by each insurance company, whether inland or marine, and by each individual or association engaged in the business of insurance from loss or damage by fire, or by the perils of the sea, the duty of one per centum upon the gross receipts for premiums and assessments by such individual association or company during the quarter then preceding; and like duty shall be paid by the agent of any foreign insurance company having an office or doing business within the United States.

ACCOUNTS TO BE RENDERED BY COMPANIES, ETC.

SEC. 85. *And be it further enacted*, That on the 1st day of October next, and on the first day of each quarter thereafter, an account shall be made and rendered to the Commissioner of Internal Revenue by all insurance companies, or their agents, or associations or individuals making insurance, except life insurance, including agents of all foreign insurance companies, which shall contain a true and faithful account of the insurance made, renewed, or continued, or indorsed upon any open policy, by said companies, or their agents, or associations, or individuals, during the preceding quarter, setting forth the amount insured, and the gross amount received, and the duties accruing thereon under this act; and there shall be annexed to and delivered with every such quarterly account an affidavit, in the form to be prescribed by the Commissioner of Internal Revenue, made by one of the officers of said com-

pany, or association, or individual, or by the agent in the case of a foreign company, that the statements in said accounts are in all respects just and true; and such quarterly accounts shall be rendered to the Commissioner of Internal Revenue within thirty days after the expiration of the quarter for which they shall be made up, and upon rendering such account, with such affidavit as aforesaid thereto annexed, the amount of the duties due by such quarterly accounts shall be paid to the Commissioner of Internal Revenue; and for every default in the delivery of such quarterly account, with such affidavit annexed thereto, or in the payment of the amount of the duties due by such quarterly account, the company, or agent, or association, or individual making such default shall forfeit and pay, in addition to such duty, the sum of $5,000.

X.—SALARIES AND PASSPORTS.

TAX ON GOVERNMENT EMPLOYEES.

SEC. 86. *And be it further enacted*, That on and after the first day of August, 1862, there shall be levied, collected and paid on all salaries of officers, or payments to persons in the civil, military, naval, or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of $600 per annum, a duty of three per centum on the excess above the said $600; and it shall be the duty of all paymasters, and all disbursing officers, under the Government of the United States, or in the employ thereof, when making any payments to officers and persons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of three per centum, and shall, at the same time, make a certificate stating the name of the officer or person from whom such deduction was made and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or account of officers or persons paying such duty as aforesaid, shall be made to exhibit the fact of such payment.

TAX ON PASSPORTS.

SEC. 87. *And be it further enacted*, That for every passport issued from the office of the Secretary of State, after the 30th day of June, 1862, there shall be paid the sum of $3; which

amount may be paid to any collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him. And the collectors shall account for all moneys received for passports in the manner hereinbefore provided. And a like amount shall be paid for every passport issued by any Minister or Consul of the United States, who shall account therefor to the Treasury.

XI.—ADVERTISEMENTS.

PUBLISHERS' TAX, PENALTIES, ETC.

SEC. 88. *And be it further enacted*, That on and after the 1st day of August, 1862, there shall be levied, collected, and paid by any person or persons, firm, or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, on the gross receipts for all advertisements, or all matters for the insertion of which in said newspaper or other publication as aforesaid, or in extras, supplements, sheets, or fly-leaves accompanying the same, pay is required or received, a duty of 3 per centum; and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication as aforesaid, shall make a list or return quarterly, commencing as heretofore mentioned, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same to the assistant assessor of the respective districts where such newspaper, magazine, review, or other literary or news publication is or may be published, which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the Commissioner of Internal Revenue, of the owner, possessor, or person having the care or management of such newspaper, magazine, review, or other publication, as aforesaid, that the same is true and correct, and shall also, quarterly, and at the time of making said list or return, pay to the collector or deputy collector of the district, as aforesaid, the full amount of said duties; and in case of neglect or refusal to comply with any of the provisions contained in this section, or to

make and render said list or return, as aforesaid, for the space of thirty days after the time when said list or return ought to have been made, as aforesaid, the assistant assessor of the respective districts shall proceed to estimate the duties, as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of thirty days after said duties become due and payable, said owner, possessor, or person or persons having the care or management of said newspapers or publications, as aforesaid, shall pay, in addition thereto, a penalty of 5 per centum on the amount due; and, in case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld, said owners, possessors, or person or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of $500 for each offense, or for any sum fraudulently unaccounted for; and all provisions in this act, in relation to liens, assessments and collection, not incompatible herewith, shall apply to this section, and the objects herein embraced: *Provided*, that in all cases where the rate or price of advertising is fixed by any law of the United States, State, or Territory, it shall be lawful for the company, person or persons publishing said advertisements, to add the duty or tax imposed by this act to the price of said advertisements, any law, as aforesaid, to the contrary notwithstanding: *Provided further*, that the receipts for advertisements, to the amount of $1,000, by any person or persons, firm or company, publishing any newspaper, magazine, review, or other literary, scientific, news publication, issued periodically, shall be exempt from duty: and *provided further*, that all newspapers whose circulation does not exceed 2,000 copies shall be exempted from all taxes for advertisements.

XII.—INCOME DUTY.

OLD LAW REPEALED.

SEC. 89. *And be it further enacted*, That for the purpose of modifying and reënacting, as hereinafter provided, so much of an act, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved 5th of August, 1861, as relates to income

tax; that is to say, sections 49, 50—except so much thereof as relates to the selection and appointment of depositaries—and 51, be, and the same are hereby repealed.

TAX ON SALARIES, INCOME, ETC.

SEC. 90. *And be it further enacted*, That there shall be levied, collected and paid annually, upon the annual gains, profits or income of every person residing in the United States, whether derived from any kind of property, rents, interest, dividends, salaries, or from any profession, trade, employment or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits or income exceed the sum of $600, and do not exceed the sum of $10,000, a duty of three per centum on the amount of such annual gains, profits or income over and above the said sum of $600; if said income exceeds the sum of $10,000, a duty of five per centum upon the amount thereof exceeding $600; and upon the annual gains, profits or income, rents and dividends accruing upon any property, securities and stocks owned in the United States by any citizen of the United States residing abroad, except as hereinafter mentioned, and not in the employment of the Government of the United States, there shall be levied, collected and paid a duty of five per centum.

SEC. 91. *And be it further enacted*, That in estimating said annual gains, profits or income, whether subject to a duty, as provided in this act, of three per centum, or of five per centum, all other national, State and local taxes lawfully assessed upon the property or other sources of income of any person, as aforesaid, from which said annual gains, profits or income of such person is or should be derived, shall be first deducted from the gains, profits or income of the person or persons who actually pay the same, whether owner or tenant, and all gains, profits or income derived from salaries of officers, or payments to persons in the civil, military, naval or other service of the United States, including senators, representatives and delegates in Congress, except above $600, or derived from interest or dividends on stock, capital, or deposits in any bank, trust company or savings institution, insurance, gas, bridge, express, telegraph, steamboat, ferry-boat, or railroad company, or corporation, or on any bonds or other evidences of indebtedness of any railroad company or

other corporation, which shall have been assessed and paid by said banks, trust companies, savings institutions, insurance, gas, bridge, telegraph, steamboat, ferry-boat, express or railroad companies, as aforesaid, or derived from advertisements, or on any articles manufactured, upon which specific stamp or *ad valorem* duties shall have been directly assessed or paid, shall also be deducted; and the duty herein provided for shall be assessed and collected upon the income for the year ending the 31st day of December next preceding the time for levying and collecting said duty; that is to say, on the 1st day of May, 1863, and in each year thereafter: *Provided*, that upon such portion of said gains, profits or income, whether subject to a duty as provided in this act of three per centum or five per centum, which shall be derived from interest upon notes, bonds, or other securities of the United States, there shall be levied, collected and paid a duty not exceeding one and one-half of one per centum, any thing in this act to the contrary notwithstanding.

IN CASE OF NON-PAYMENT OF DUTY.

SEC. 92. *And be it further enacted*, That the duties on incomes herein imposed shall be due and payable on or before the 30th day of June, in the year 1863, and in each year thereafter until and including the year 1866, and no longer; and to any sum or sums annually due and unpaid for thirty days after the 30th of June, as aforesaid, and for ten days after demand thereof by the collector, there shall be levied in addition thereto, the sum of five per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons; and if any person or persons, or party, liable to pay such duty, shall neglect or refuse to pay the same, the amount due shall be a lien in favor of the United States from the time it was so due until paid with the interest, penalties and costs that may accrue in addition thereto, upon all the property, and rights to property, stocks, securities, and debts of every description from which the income upon which said duty is assessed or levied shall have accrued or may or should accrue; and in default of the payment of said duty for the space of thirty days, after the same shall have become due, and be demanded, as aforesaid, said lien may be enforced by distraint upon such property, rights to

property, stocks, securities and evidences of debt, by whomsoever holden; and for this purpose the Commissioner of Internal Revenue, upon the certificate of the collector or deputy collector that said duty is due and unpaid for the space of ten days after notice duly given of the levy of such duty, shall issue a warrant in form and manner to be prescribed by said Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury, and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest and penalty for non-payment, sufficient for the fees and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector or deputy collector of the sale, shall give title to the purchaser, of all right, title and interest of such delinquent in and to such property, whether the property be real or personal; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company or association, to record the same on the books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock therefor in lieu of any original or prior certificates, which shall be void whether canceled or not; and said certificates of sale of the collector or deputy collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person or party holding the same, as against any person or persons, or other party holding, or claiming to hold, possession of such securities or other evidences of debt.

TAX ON GUARDIANS, EXECUTORS, ETC.

SEC. 93. *And be it further enacted*, That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or other fiduciary capacity, to make return in the list or schedule, as provided in this act, to the proper officer of internal revenue, of the amount of his or her income, or the income of such minors or persons as may be held in trust as aforesaid, according to the requirements hereinbefore stated, and in case of neglect or refusal to

make such return, the assessor or assistant assessor shall assess the amount of his or her income, and proceed thereafter to collect the duty thereon in the same manner as is provided for in other cases of neglect and refusal to furnish lists or schedules in the general provisions of this act, where not otherwise incompatible, and the assistant assessor may increase the amount of the list or return, or of any party making such return, if he shall be satisfied that the same is understated: *Provided*, that any party, in his or her own behalf, or as guardian or trustee, as aforesaid, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of $600, liable to be assessed according to the provisions of this act, or that he or she has been assessed elsewhere and the same year for an income duty, under authority of the United States, and shall thereupon be exempt from an income duty; or, if the list or return of any party shall have been increased by the assistant assessor, in manner as aforesaid, he or she may be permitted to declare, as aforesaid, the amount of his or her annual income, or the amount held in trust, as aforesaid, liable to be assessed, as aforesaid, and the same so declared shall be received as the sum upon which duties are to be assessed and collected.

XIII.—STAMP DUTIES.

THE DUTY.

SEC. 94. *And be it further enacted*, That on and after the first day of October, 1862, there shall be levied, collected and paid, for and in respect of the several instruments, matters and things mentioned, and described in the schedule (marked B), hereunto annexed, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, shall be written or printed, by any person or persons, or party who shall make, sign, or issue the same, or for whose use or benefit the same shall be made, signed or issued, the several duties or sums of money set down in figures against the same respectively, or otherwise specified or set forth in the said schedule.

PENALTY FOR NON-STAMP.

SEC. 95. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, any instrument, document, or paper of any kind, or description whatsoever, without the same being duly stamped for denoting the duty hereby imposed thereon, or without having thereupon an adhesive stamp to denote said duty, such person or persons shall incur a penalty of $50, and such instrument, document, or paper, as aforesaid, shall be deemed invalid and of no effect.

STAMPS NON-CONVERTIBLE.

SEC. 96. *And be it further enacted*, That no stamp appropriated to denote the duty charged on any particular instrument, and bearing the name of such instrument on the face thereof, shall be used for denoting any other duty of the same amount, or, if so used, the same shall be of no avail.

SEC. 97. *And be it further enacted*, That no vellum, parchment, or paper, bearing a stamp appropriated by name to any particular instrument, shall be used for any other purpose, or, if so used, the same shall be of no avail.

PENALTIES FOR FORGERY OF STAMPS.

SEC. 98. *And be it further enacted*, That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made or used in pursuance of this act, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited or resembled, the impression or any part of the impression, of any such stamp or die, as aforesaid, upon any vellum, parchment or paper, or shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment, or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die, as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof, or if any person shall utter or sell, or expose to sale, any vellum, parchment or paper, article or thing, having thereupon the impression of any such counterfeited stamp or die, or any part of any stamp or die, or any such forged, counterfeited or resembled impression, or part of impression, as aforesaid, knowing the same respectively to be forged, counterfeited, or resem-

bled; or if any person shall knowingly use any stamp or die which shall have been so provided, made or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear or get off, or cause or procure to be cut, torn or got off, the impression of any stamp or die which shall have been provided, made or used in pursuance of this act, from any vellum, parchment, or paper, or any instrument or writing charged or chargeable with any of the duties hereby imposed; then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall be deemed guilty of felony, and shall, on conviction thereof, forfeit the said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, and by imprisonment and confinement to hard labor not exceeding five years.

STAMPS TO BE CANCELED AND DESTROYED BY FIRST USE.

SEC. 99. *And be it further enacted*, That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed by this act, except as hereinafter provided, the person using or affixing the same shall write thereupon the initials of his name, and the date upon which the same shall be attached or used, so that the same may not again be used. And if any person shall fraudulently make use of an adhesive stamp to denote any duty imposed by this act without so effectually canceling and obliterating such stamp, except as before mentioned, he, she or they shall forfeit the sum of $50. *Provided, nevertheless*, that any proprietor or proprietors of proprietary articles or articles subject to stamp duty under schedule C of this act, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be retained in the possession of the Commissioner of Internal Revenue for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used, instead of his or their writing, his or their initials, and the date thereon, the said stamp shall be so affixed on the box, bottle or package, that in opening the same, or

using the contents thereof, the said stamp shall be effectually destroyed; and in default thereof, shall be liable to the same penalty imposed for neglect to affix said stamp, as hereinbefore prescribed in this act. Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs therefor, and any person forging or counterfeiting, or causing or procuring the forging or counterfeiting any representation, likeness, similitude or colorable imitation of the said last-mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or being a merchant, broker, peddler, or person dealing, in whole or in part, in similar goods, wares, merchandise, manufactures, preparations, or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her or their possession any such forged, counterfeited likeness, similitude or colorable imitation of the said last-mentioned stamp, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be subject to all the penalties, fines and forfeitures prescribed in section 93 of this act.

DRAFTS, ETC., PENALTY FOR NEGLECT TO STAMP.

SEC. 100. *And be it further enacted*, That if any person or persons shall make, sign, or issue, or cause to be made, signed, or issued, or shall accept or pay, or cause to be accepted or paid, with design to evade the payment of any stamp duty, any bill of exchange, draft or order, or promissory note for the payment of money, liable to any of the duties imposed by this act, without the same being duly stamped, or having thereupon an adhesive stamp for denoting the duty hereby charged thereon, he, she, or they shall, for every such bill, draft, order, or note, forfeit the sum of two hundred dollars.

SEC. 101. *And be it further enacted*, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn, or purporting to be drawn, in any foreign country, but payable in the United States, shall, before paying or accepting the same, place thereupon a stamp, indicating the duty upon the same, as the law requires for inland bills of exchange, or promissory notes; and no bill of exchange shall be paid or negotiated without such stamp, and if any person shall pay or negotiate, or offer

in payment, or receive or take in payment, any such draft or order, the person or persons so offending shall forfeit the sum of $100.

WHO SHALL SELL STAMPS.

SEC. 102. *And be it further enacted*, That the Commissioner of Internal Revenue be, and is hereby authorized to sell to and supply collectors, deputy collectors, postmasters, stationers, or any other persons, at his discretion, with adhesive stamps or stamped paper, vellum, or parchment, as herein provided for, upon the payment, at the time of delivery, of the amount of duties said stamps, stamped paper, vellum, or parchment, so sold or supplied, represent, and may thereupon allow and deduct from the aggregate amount of such stamps, as aforesaid, the sum of not exceeding five per centum as commission to the collectors, postmasters, stationers, or other purchasers; but the cost of any paper, vellum, or parchment shall be added to the amount, after deducting the allowance of per centum as aforesaid: *Provided*, that no commission shall be allowed on any sum or sums so sold or supplied of less amount than $50. And *provided further*, that any proprietor or proprietors of articles named in schedule C, who shall furnish his or their own die or design for stamps, to be used especially for his or their own proprietary articles, shall be allowed the following discounts, namely: On amounts purchased at one time of not less than $50 nor more than $500, five per centum; on amounts over $500, ten per centum. The Commissioner of Internal Revenue may from time to time make regulations for the allowance of such of the stamps issued under the provisions of this act as may have been spoiled or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error or remitted, and such allowance shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value, after deducting therefrom, in case of repayment, the sum of five per centum to the owner thereof.

SPECIAL EXEMPTIONS.

SEC. 103. *And be it further enacted*, That it shall be law

ful for any person to present to the Commissioner of Internal Revenue any instrument, and require his opinion whether or not the same is chargeable with any duty; and if the said Commissioner shall be of opinion that such instrument is not chargeable with any stamp duty, it shall be lawful for him, and he is hereby required, to impress thereon a particular stamp, to be provided for that purpose, with such word or words or device thereon as he shall judge proper, which shall signify and denote that such instrument is not chargeable with any stamp duty; and every such instrument upon which the said stamp shall be impressed shall be deemed to be not so chargeable, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same, as being chargeable with stamp duty, and not stamped to denote the same.

ALL TELEGRAPHIC DISPATCHES TO BE STAMPED.

SEC. 104. *And be it further enacted*, That on and after the date on which this act shall take effect, no telegraph company or its agent or employee shall receive from any person or transmit to any person any dispatch or message without an adhesive stamp, denoting the duty imposed by this act, being affixed to a copy thereof, or having the same stamped thereupon, and in default thereof shall incur a penalty of $10: *Provided*, that only one stamp shall be required, whether sent through one or more companies.

ALL EXPRESS PACKAGES TO BE STAMPED.

SEC. 105. *And be it further enacted*, That on and after the date on which this act shall take effect, no express company or its agent or employee shall receive for transportation from any person, any bale, bundle, box, article, or package of any description, without either delivering to the consignor thereof a printed receipt, having stamped or affixed thereon a stamp denoting the duty imposed by this act, or without affixing thereto an adhesive stamp or stamps denoting such duty, and in default thereof shall incur a penalty of $10: *Provided*, that but one stamped receipt or stamp shall be required for each shipment from one party to another party at the same time, whether such shipment consists of one or more packages: and *provided also*, that no stamped receipts or stamp shall be required for any bale, bundle, box, article, or package

transported for the Government, nor for such bales, bundles, boxes, or packages as are transported by such companies without charge thereon.

SCHEDULE C DUTIES.

SEC. 106. *And be it further enacted*, That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties, shall extend to and include (except where manifestly inapplicable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

PATENT MEDICINES, ETC.

SEC. 107. *And be it further enacted*, That on and after the 1st day of August, 1862, no person or persons, firms, companies, or corporations shall make, prepare and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles or things, including perfumery, cosmetics, and playing-cards, upon which a duty is imposed by this act, as enumerated and mentioned in schedule C, without affixing thereto an adhesive stamp or label denoting the duty before mentioned, and in default thereof shall incur a penalty of $10: *Provided*, that nothing in this act contained shall apply to any uncompounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopœia, nor of which the full and proper formula is published in either of the dispensatories, formularies, or text-books in common use among physicians and apothecaries, including homœopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise than that under which they may be severally denominated and laid down in said pharmacopœias, dispensatories, text-books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of any physician or surgeon.

PENALTY FOR BASE USE OF STAMP.

SEC. 108. *And be it further enacted*, That every manufacturer or maker of any of the articles for sale mentioned in

schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove or detach, or cause or permit, or suffer to be taken off, or removed or detached any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offense shall be committed, be subject to a penalty of $50, to be recovered, together with the costs thereupon accruing, and every such article or commodity as aforesaid shall also be forfeited.

PENALTY FOR ATTEMPT TO EVADE, ETC.

SEC. 109. *And be it further enacted*, That every maker or manufacturer of any of the articles or commodities mentioned in schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by fixing thereon the proper stamp, as in this act provided, or who shall hide or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of $100, together with the forfeiture of any such article or commodity: *Provided*, that medicines, preparations, compositions, perfumery and cosmetics, upon which stamp duties are required by this act, may, when intended for exportation, be manufactured and sold, or removed without having stamps affixed thereto, and without being charged with duty, as aforesaid; and every manufacturer or maker of any article, as aforesaid, intended for exportation, shall give such bonds and be subject to such rules and regulations to protect the revenue against fraud as may be from time to time prescribed by the Secretary of the Treasury.

MONTHLY STATEMENTS REQUIRED.

SEC. 110. *And be it further enacted*, That every manufacturer or maker of any of the articles or commodities, as aforesaid, or his chief workman, agent or superintendent, shall at

the end of each and every month make and sign a declaration in writing that no such article or commodity, as aforesaid, has, during such preceding month, or time when the last declaration was made, been removed, carried or sent, or caused or suffered, or known to have been removed, carried or sent from the premises of such manufacturer or maker, other than such as have been duly taken account of and charged with the stamp duty, on pain of such manufacturer or maker forfeiting for every refusal or neglect to make such declaration, $100; and if any such manufacturer or maker, or his chief workman, agent or superintendent, shall make any false or untrue declaration, such manufacturer or maker, or chief workman, agent or superintendent, making the same, shall forfeit $500.

XIV.—LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.

EXECUTORS, TRUSTEES, ETC., HOW LIABLE.

SEC. 111. *And be it further enacted*, That any person or persons having in charge or trust, as administrators, executors or trustees of any legacies or distributive shares arising from personal property, of any kind whatsoever, where the whole amount of such personal property, as aforesaid, shall exceed the sum of $1,000 in actual value, passing from any person who may die after the passage of this act possessed of such property, either by will or by the intestate laws of any State or Territory, or any part of such property or interest therein, transferred by deed, grant, bargain, sale or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainer, to any person or persons, or to any body or bodies politic or corporate, in trust or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States as follows, that is to say:

1. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, as aforesaid, at and after the rate of 75 cents for each and every hundred dollars of the clear value of such interest in such property.

2. Where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother

or sister of the person who died possessed, as aforesaid, and after the rate of $1.50 for each and every hundred dollars of the clear value of such interest.

3. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed, as aforesaid, at and after the rate of $3 for each and every hundred dollars of the clear value of such interest.

4. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who died possessed as aforesaid, at and after the rate of $4 for each and every hundred dollars of the clear value of such interest.

5. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree or collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, at and after the rate of $5 for each and every $100 of the clear value of such interest: *Provided*, that all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed, as aforesaid, shall be exempt from tax or duty.

HOW TAX SHALL BE PAID—PENALTIES FOR ATTEMPT TO EVADE, ETC.

SEC. 112. *And be it further enacted*, That the tax or duty aforesaid shall be a lien and charge upon the property of every person who may die, as aforesaid, until the same shall be fully paid to and discharged by the United States; and every executor, administrator, or other person who may take the burden or trust of administration upon such property shall, after taking such burden or trust, and before paying and distributing any portion thereof to the legatees or any parties entitled to beneficial interest therein, pay to the collector or deputy collector of the district the amount of the duty or tax, as aforesaid, and shall also make and render to the assistant assessor of the district a schedule, list, or statement of the

amount of such property, together with the amount of duty which has accrued or should accrue thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, which schedule, list, or statement shall contain the names of each and every person entitled to any beneficial interest therein, together with the clear value of such interest, which schedule, list, or statement shall be by him delivered to such collector; and upon such payment and delivery of such schedule, list, or statement, said collector or deputy collector shall grant to such person paying such duty or tax a receipt or receipts for the same in duplicate which shall be prepared as is hereinafter provided; such receipt or receipts, duly signed and delivered by such collector or deputy collector, shall be sufficient evidence to entitle the person who paid such duty or tax as having taken the burden or trust of administering such property or personal estate to be allowed for such payment by the person or persons entitled to the beneficial interest in respect to which such tax or duty was paid; and such person administering such property or personal estate shall be credited and allowed such payment by every tribunal which, by the laws of any state or territory, is or may be empowered to decide upon and settle the accounts of executors and administrators; and, in case such person who has taken the burden or trust of administering upon any such property, or personal estate, shall refuse or neglect to pay the aforesaid duty or tax to the collector or deputy collector, as aforesaid, within the time hereinbefore provided, or shall neglect or refuse to deliver to said collector or deputy collector the schedule list, or statement of such legacies, property, or personal estate, under oath, as aforesaid, or shall deliver to said collector or deputy collector a false schedule or statement of such legacies, property, personal estate, or give the names and relationship of the persons entitled to beneficial interests therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interests; or where no administration upon such property or personal estate shall have been granted or allowed under existing laws, the proper officer of the United States

shall commence such proceedings in law or equity before any court of the United States as may be proper and necessary to enforce and realize the lien or charge upon such property or personal estate, or any part thereof, for which such tax or duty has not been truly and justly paid. Under such proceedings the rate of duty or tax enforced shall be the highest rate imposed or assessed by this act, and shall be in the name of the United States against such person or persons as may have the actual or constructive custody or possession of such property or personal estate, or any part thereof, and shall subject such property or personal estate or any portion of the same, to be sold upon the judgment or decree of such court, and from the proceeds of such sale, the amount of such tax or duty, together with all costs and expenses of every description to be allowed by such court, shall be first paid, and the balance, if any, deposited according to the order of such court, to be paid under its direction to such person or persons as shall establish their lawful title to the same. The deed or deeds, or any proper conveyance of such property or personal estate, or any portion thereof, so sold under such judgment or decree, executed by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof, all the title of the delinquent to the property or personal estate, sold under and by virtue of such judgment or decree, and shall release every other portion of such property or personal estate from the lien or charge thereon created by this act. And every person or persons, who shall have in his possession, charge, or custody, any record, file, or paper containing or supposed to contain any information concerning such property or personal estate, as aforesaid, passing from any person who may die as aforesaid, shall exhibit the same at the request of the collector of the revenue, his deputy, or agent, and to any law officer of the United States, in the performance of his duty under this act, his deputy or agent, who may desire to examine the same; and if any such person, having in his possession, charge, or custody, any such records, files, or papers, shall refuse or neglect to exhibit the same on request, as aforesaid, he shall forfeit and pay the sum of $500; and in case of any delinquency in making the schedule, list, or statement, or in the payment of the duty or tax accruing, or which should

accrue thereon, the assessment and collection shall be made as provided for in the general provisions of this act: *Provided*, in all legal controversies where such deed or title shall be the subject of judicial investigation the recital in said deed shall be presumed to be true, and that the requirements of the law had been complied with by the officers of the Government.

INCORPORATED PROPERTY—WHEN DUTY SHALL BE PAID.

SEC. 113. *And be it further enacted*, That whenever, by this act any license, duty, or tax of any description has been imposed on any corporate body, or property of any incorporated company, it shall be lawful for the Commissioner of Internal Revenue to prescribe and determine in what district such tax shall be assessed and collected, and to what officer thereof the official notices required in that behalf shall be given, and of whom payment of such tax shall be demanded.

PENALTY FOR ATTEMPTED FRAUD.

SEC. 114. *And be it further enacted*, That all articles upon which duties are imposed by the provisions of this act, which shall be found in the possession of any person or persons for the purpose of being sold by such person or persons in fraud thereof, and with the design to avoid payment of said duties, may be seized by any collector or deputy collector who shall have reason to believe that the same are possessed for the purpose aforesaid, and the same shall be forfeited to the United States. And the proceedings to enforce said forfeiture shall be in the nature of a proceeding *in rem* in the Circuit or District Court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction. And any person who shall have in his possession any such articles for the purpose of selling the same with the design of avoiding payment of the duties imposed thereon by this act, shall be liable to a penalty of $100, to be recovered as hereinbefore provided.

XV.—FROM WHAT MONEYS COLLECTORS, ETC., ARE TO BE PAID.

SEC. 115. *And be it further enacted*, That the pay of the assessors, assistant assessors, collectors, and deputy collectors,

shall be paid out of the accruing internal duties or taxes before the same is paid into the treasury, according to such regulations as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, shall prescribe; and for the purpose of paying the Commissioner of Internal Revenue and clerks, procuring dies, stamps, adhesive stamps, paper, printing forms and regulations, advertising, and any other expenses of carrying this act into effect, the sum of $500,000 be, and hereby is, appropriated, or so much thereof as may be necessary.

XVI.—ALLOWANCE AND DRAWBACK.

ON WHAT ARTICLES AND WHEN.

SEC. 116. *And be it further enacted*, That from and after the date on which this act takes effect there shall be an allowance or drawback on all articles on which any internal duty or tax shall have been paid, except raw or unmanufactured cotton, equal in amount to the duty or tax paid thereon, and no more, when exported, the evidence that any such duty or tax has been paid, to be furnished to the satisfaction of the Commissioner of Internal Revenue by such person or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall, from time to time, be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and the same shall be paid by the warrant of the Secretary of the Treasury on the Treasurer of the United States out of any money arising from internal duties not otherwise appropriated: *Provided*, that no allowance or drawback shall be made or had for any amount claimed or due less than $20, any thing in this act to the contrary notwithstanding. And *provided further*, that any certificate of drawback for goods exported issued in pursuance of the provisions of this act, may, under such regulations as may be prescribed by the Secretary of the Treasury, be received by the collector or his deputy in payment of duties under this act; and the Secretary of the Treasury may make such regu-

lations with regard to the form of said certificates, and the issuing thereof as in his judgment may be necessary. And, *provided further*, that in computing the allowance or drawback upon articles manufactured exclusively of cotton, when exported, there shall be allowed, in addition to the three per centum duty which shall have been paid on such articles, a drawback of five mills per pound upon such articles, in all cases where the duty imposed by this act upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

PENALTY FOR ATTEMPT AT FRAUD.

SEC. 117. *And be it further enacted*, That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback on goods, wares, or merchandise, on which no internal duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than the duty actually paid, as aforesaid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of $500, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the general provisions of this act.

XVI.—SPECIAL PROVISIONS.

SEC. 118. *And be it further enacted*, That the sum of $60,000, appropriated to complete the capital in New Mexico, by the second section of an act of Congress, approved June 25, 1860, and the sum of $50,000, appropriated for military roads in New Mexico, by act of Congress, approved March 2, 1861, be, and the same are hereby credited to the Territory of New Mexico in payment of the direct annual tax of $62,648 levied upon said Territory under the eighth section of an act of Congress, approved August 5, 1861, to be taken up on account of said direct tax under said [act,] as the same may fall due to the United States from said Territory.

SEC. 119. *And be it further enacted*, That so much of an act entitled, "An Act to provide increased revenues from imports, to pay interest on the public debt, and for other purposes," approved August 5, 1861, as imposes a direct tax of

$20,000,000 on the United States, shall be held to authorize the levy and collection of one tax to that amount. And no other tax shall be levied under and by virtue thereof until the 1st day of April, 1865, when the same shall be in full force and effect.

GALUSHA A. GROW,
Speaker of the House of Representatives.

SOLOMON FOOT,
President of the Senate pro tempore.

Approved July 1, 1862.

ABRAHAM LINCOLN.

DEPARTMENT OF STATE,
Washington, July 8, 1862.

I certify that the foregoing is a true copy of the original act on file in this Department.

W. HUNTER,
Chief Clerk.

SCHEDULES.

SCHEDULE A.

CARRIAGES, YACHTS, BILLIARD-TABLES AND PLATE.

Carriage, gig, chaise, phaeton, wagon, buggy-wagon, carryall, rockaway, or other like carriage, the body of which rests upon springs of any description, kept for use, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, and valued at $75 or over, including the harness used therewith, when drawn by one horse—$1 00.

Carriages of like description drawn by two horses, and any coach, hackney-coach, omnibus, or four-wheel carriage, the body of which rests upon springs of any description, which may be kept for use, for hire, or for passengers, and which shall not be exclusively employed in husbandry or for the transportation of merchandise, valued at $75, and not exceeding $200, including the harness used therewith, drawn by two horses or more—$2 00.

Carriages of like description, when valued above $200, and not exceeding $600—$5 00

Carriages of like description, valued above $600—$10 00.

Pleasure or racing vessels, known as yachts, whether by sail or steam, under the value of $600—$5 00.

Yachts valued above $600, and not exceeding $1,000—$10 00.

And for each additional $1,000 in value of said yachts—$10 00.

Billiard-tables, kept for use—$10 00.

Plate of gold, kept for use, per ounce troy—50c.

Plate of silver, kept for use, per ounce troy—3c.

Provided, That silver spoons or plate of silver, to an amount not exceeding 40 ounces as aforesaid, belonging to any one person, shall be exempt from duty.

SCHEDULE B.

STAMP DUTIES ON CONTRACTS, BILLS OF EXCHANGE, ETC.

Agreement or contract, other than those specified in this schedule; any appraisement of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, 5 cents.

Bank check, draft, or order for the payment of any sum of money exceeding $20 drawn upon any bank, trust company, or any person or persons, companies or corporations, at sight or on demand, 2 cents.

Bill of exchange (inland), draft, or order for the payment of any sum of money exceeding $20 and not exceeding $100, otherwise than at sight or on demand, or any promissory note, except bank notes issued for circulation, for a sum exceeding $20 and not exceeding $100, 5 cents; exceeding $100 and not exceeding $200, 10 cents; exceeding $200 and not exceeding $350, 15 cents; exceeding $350 and not ex-

ceeding $500, 20 cents; exceeding $500 and not exceeding $750, 30 cents; exceeding $750 and not exceeding $1,000, 40 cents; exceeding $1,000 and not exceeding $1,500, 60 cents; exceeding $1,500 and not exceeding $2,500, $1; exceeding $2,500 and not exceeding $5,000, $1,50; and for every $2,500 or part of $2,500 in excess of $5,000, $1.

Bill of exchange (foreign), or letter of credit drawn in, but payable out of the United States, if drawn singly, or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay the same rates of duty as inland bills of exchange or promissory notes. If drawn in sets of three or more, for every bill of each set where the sum made payable shall not exceed $150, or the equivalent thereof in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States, 3 cents; above $150 and not above $250, 5 cents; above $250 and not above $500, 10 cents; above $500 and not above $1,000, 15 cents; above $1,000 and not above $1,500, 20 cents; above $1,500 and not above $2,250, 30 cents; above $2,250 and not above $3,500, 50 cents; above $3,500 and not above $5,000, 70 cents; above $5,000 and not above $7,500, $1; and for every $2,500 or part thereof in excess of $7,500, 30 cents.

Bill of lading or receipt (other than charter party) for any goods, merchandise, or effects, to be exported from a port or place in the United States to any foreign port or place, 10 cents.

Express—For every receipt or stamp issued, or issued by any express company, or carrier, or person whose occupation it is to act as such, for all boxes, bales, packages, articles or bundles, for the transportation of which such company, carrier or person, shall receive a compensation of not over 25 cents, 1 cent.

When such compensation exceeds the sum of 25 cents, and not over $1, 2 cents.

When one or more packages are sent to the same address at the same time, and the compensation therefor exceeds $1, 5 cents.

Bond—For indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office, and to account for money received by virtue thereof, 50 cents.

Bond of any description other than such as may be required in legal proceedings, and such as are not otherwise charged in this schedule, 25 cents. Certificate of stock in any incorporated company, 25 cents.

Certificate of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than $10 and not exceeding $50, 10 cents.

For a sum exceeding $50, 25 cents.

Certificate—Any certificate of damage, or otherwise, and all other certificates or documents issued by any Port Warden, Marine Surveyor or other person acting as such, 25 cents.

Certificate of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such: If for a sum not exceeding $100, 2 cents. For a sum exceeding $100, 5 cents. Certificate of any other description than those specified, 10 cents.

Charter Party—Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum or other writing between the captain, master or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, if the regis-

tered tonnage of such ship or vessel, or steamer, does not exceed 300 tons, $3; exceeding 300 tons, and not exceeding 600 tons, $5; exceeding 600 tons, $10.

Contract—Broker's note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, 10 cents.

Conveyance—Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her or their direction, when the consideration or value exceeds $100, and does not exceed $500, 50 cents; when the consideration exceeds $500, and does not exceed $1,000, $1; exceeding $1,000 and not exceeding $2,500, $2; exceeding $2,500, and not exceeding $5,000, $5; exceeding $5,000 and not exceeding $10,000, $10; exceeding $10,000, and not exceeding $20,000, $20; and for every additional $10,000 or fractional part thereof in excess of $20,000, $20.

Dispatch, Telegraphic—Any dispatch or message, the charge for which for the first ten words does not exceed 20 cents, 1 cent.

When the charge for the first ten words exceeds 20 cents, 3 cents.

Entry of any goods, wares, or merchandise, at any Custom House, either for consumption or warehousing, not exceeding $100 in value, 25 cents; exceeding $100, and not exceeding $500 in value, 50 cents; exceeding $500 in value, $1. Entry for the withdrawal of any goods or merchandise from bonded warehouse, 50 cents.

Insurance, (Life)—Policy of Insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives: When the amount insured shall not exceed $1,000, 25 cents; exceeding $1,000 and not exceeding $5,000, 50 cents; exceeding $5,000, $1.

Insurance, (Marine, Inland and Fire)—Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed, upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, 25 cents.

Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof: If for a period of time not exceeding three years, 50 cents.

If for a period exceeding three years, 1 dollar.

Manifest for Custom House entry or clearance of the cargo of any ship, vessel, or steamer for a foreign port: If the registered tonnage of such ship, vessel or steamer does not exceed 300 tons $1; exceeding 300 tons and not exceeding 600 tons, $3; exceeding 600 tons, $5.

Mortgage of lands, estate, or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate, or property whatsoever in trust to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money, exceeding $100 and not exceeding $500, 50 cents.

Exceeding five hundred dollars and not exceeding one thousand dollars, one dollar.

Exceeding one thousand dollars, and not exceeding two thousand five hundred dollars, two dollars.

Exceeding two thousand five hundred dollars, and not exceeding five thousand dollars, five dollars.

Exceeding five thousand dollars and not exceeding ten thousand dollars, ten dollars.

Exceeding ten thousand dollars, and not exceeding twenty thousand dollars, fifteen dollars.

And for every additional ten thousand dollars, or fractional part thereof, in excess of twenty thousand dollars, ten dollars.

Passage Ticket—By any vessel from a port in the United States to a foreign port, if less than thirty dollars, fifty cents.

Exceeding thirty dollars, one dollar.

Power of attorney for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon, twenty-five cents.

Power of attorney or proxy for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries, ten cents.

Power of attorney to receive or collect rent, twenty-five cents.

Power of attorney to sell and convey real estate, or to rent or lease the same, or to perform any and all other acts not hereinbefore specified, one dollar.

Probate of Will, or Letters of Administration, where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of two thousand five hundred dollars, fifty cents.

To exceed two thousand five hundred dollars, and not exceeding five thousand dollars, one dollar.

To exceed five thousand dollars and not exceeding twenty thousand dollars, two dollars.

To exceed twenty thousand dollars and not exceeding fifty thousand dollars, five dollars.

To exceed fifty thousand dollars and not exceeding one hundred thousand dollars, ten dollars.

Exceeding one hundred thousand dollars and not exceeding one hundred and fifty thousand dollars, twenty dollars.

And for every additional fifty thousand dollars or fractional part thereof, ten dollars.

Protest—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest, twenty-five cents.

Warehouse receipt for any goods, merchandise, or property of any kind held on storage in any public or private warehouse or yard, twenty-five cents.

Legal Documents—Writ or other original process by which any suit is commenced in any court of record, either law or equity, fifty cents: *Provided* that no writ, summons, or other process issued by a Justice of the Peace, or issued in any criminal or other suits commenced by the United States or any State, shall be subject to the payment of stamp duties: and *provided further*, that the stamp duties imposed by the foregoing schedule B, on manifests, bills of lading, and passage tickets

shall not apply to steamboats or other vessels plying between ports of the United States and ports in British North America.

SCHEDULE C.

STAMP DUTIES ON MEDICINAL PREPARATIONS, PERFUMERY, ETC.

Medicines or Preparations—For and upon every packet, box, bottle, pot, phial, or other inclosure containing any pills, powders, tinctures, troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or other preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons, whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases or affections whatever, affecting the human or animal body as follows: where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed at the retail price or value, the sum of twenty-five cents, one cent.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents and not exceed the retail price or value of fifty cents, two cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.

When such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of seventy-five cents and shall not exceed the retail price or value of one dollar, four cents.

When such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above one dollar, as before mentioned, an additional two cents.

Perfumery and Cosmetics—For and upon every packet, box, bottle, pot, phial, or other inclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair-dressing, hair restorative, hair dye, tooth wash, dentrifice, tooth paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called, known, or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, made, prepared, and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall not exceed the retail price or value the sum of twenty-five cents, one cent.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of fifty cents and shall not exceed the retail price or value of seventy-five cents, three cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of [illegible] five cents.

and shall not exceed the retail price or value of one dollar, four cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.

Playing Cards—For and upon every pack of whatever number, when the price per pack does not exceed eighteen cents, one cent; over eighteen cents, and not exceeding twenty-five cents per pack, two cents; over twenty-five cents and not exceeding thirty cents per pack, three cents; over thirty cents and not exceeding thirty-six cents per pack, four cents; over thirty-six cents per pack five cents.

AMENDMENTS.

STAMP DUTIES.

SEC. 25. *And be it further enacted*, That the 94th section of the act entitled, "An act to provide internal revenue to support the government and pay interest on the public debt," approved July 1, 1862, be so amended that no instrument, document, or paper, made, signed, or issued, prior to the 1st day of January, 1863, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall for that cause be deemed invalid and of no effect: *Provided, however*, that no such instrument, document, or paper, shall be admitted or used as evidence in any court until the same shall have been duly stamped, nor until the holder thereof shall have proved to the satisfaction of the court that he has paid to the collector or deputy collector of the district within which such court may be held, the sum of five dollars for the use of the United States.

SEC. 26. *And be it further enacted*, That no part of the act aforesaid, in relation to stamp duties, shall be held to take effect before the 1st day of September, 1862. And all of said act, except so much thereof as relates to the appointment of a Commissioner of Internal Revenue, shall be held to take effect on the 21st day of July, 1862, instead of from and after its approval by the President.

Approved July 14, 1862.

ADDITIONAL TAX ON SUGAR.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in addition to the duties imposed by the act entitled, "An act to provide internal revenue to support the government and pay interest on the public debt," approved July 1, 1862, on all brown, Muscovado, or clarified sugars, produced directly from the sugar-cane, there shall be levied, collected, and paid, under the provisions of said act, upon all such sugars produced in

the United States, a duty of one cent per pound, and such additional duty, and the duty specified in the act aforesaid, shall be levied, collected, and paid, on all such sugars, not manufactured for consumption in the family of the producer, in the hands of the producer or manufacturer thereof, on the day of the approval of this act by the President: *provided*, that, within States or parts of States, declared to be in insurrection, the said duties may be collected in such manner and by such officers as the President may direct, until the insurrection so declared shall close or have been suppressed.

SEC. 2. *And be it further enacted*, That the provisions of this act shall not apply to sugar manufactured from sorghum.

Approved July, 14, 1862.

ALPHABETICAL SUMMARY.

[Carefully collaborated, for this edition, from the official schedules and sections. As it is specially copyrighted, all parties preparing forms for the use of the public are strictly forbidden its use.]

Advertisements inserted in newspapers, magazines, reviews, or any other publication, on gross receipts for .....3 per cent.
Do., all receipts for, to the amount of $1,000.....Exempt.
Do., do., by papers whose circulation does not exceed 2,000 copies [see section 88] .....Exempt
Agreements, for each sheet or piece of paper on which written, stamp duty [see schedule B, page 93] .....5 cents.
Agreements, for the hire, use, or rent of any land, tenement, or portion thereof, if for a period of time not exceeding three years, stamp duty.....50 cents.
Do., do., if for a period of time exceeding three years, stamp duty.....$1.
Alcohol, made or manufactured of spirits or materials upon which the duties imposed by this act shall have been paid, is not to be considered a manufacture.
Ale, per barrel of 31 gallons, fractional parts of a barrel to pay proportionately.....$1.
Animal oils, per gallon.....2 cents.
Anodynes, each package of, the retail price or value of which does not exceed 25 cents, stamp duty.....1 cent.
Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, stamp duty.....2 cents.
Do., each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, stamp duty.....3 cents.
Do., do., exceeding 75 cents, and not exceeding $1.....4 cents.
Do., each package of, the retail price or value of which exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of.....2 cents.
Apothecaries (when a license as wholesale or retail *dealer* has not been taken out), for license.....$10.
Do., when sales do not exceed $1,000 .....Exempt.
Appraisements of value or damage, on each a stamp duty of 5 cts.
Auctioneers, under which term is included every person whose business it is to offer property for sale to the highest or best bidder, for license.....$20.

Auction sales of goods, merchandise, articles, and things, including all sales of stocks, bonds, and other securities, on gross amount of sales .....1-10 of 1 per cent.
Band iron, see "Iron."
Banks, on all dividends.....3 per cent.
Bankers, under which term is included every person who keeps a place of business where credits are opened in favor of any person, firm, or corporation, by the deposit or collection of money or currency, and the same, or any part thereof, shall be paid or remitted upon the draft, check, or order of such creditor, but which does not include incorporated banks or other banks legally authorized to issue notes as circulation, for license.....$100.
Bar iron, see "Iron."
Barytes, sulphate of, per 100 pounds.....10 cents.
Beer, per barrel of 31 gallons, fractional parts of a barrel to pay proportionately [see section 50].....$1.
Bend leather, per pound.....1 cent and 5 mills.
Bicarbonate of soda, per pound.....5 mills.
Billiard tables kept for use, for each table.....$10.
Billiard rooms, for license for each table.....$5.
Bills of exchange [see schedule B, page 93] (inland) for the payment of any sum of money exceeding $20, and not exceeding $100, otherwise than at sight or on demand, stamp duty of ...5 cents.
Do., do., exceeding $100 and not exceeding $200.....10 cents.
Do., do., exceeding $200 and not exceeding $350.....15 cents.
Do., do., exceeding $350 and not exceeding $500.....20 cents.
Do., do., exceeding $500 and not exceeding $750.....30 cents.
Do., do., exceeding $750 and not exceeding $1,000.....40 cents.
Do., do., exceeding $1,000 and not exceeding $1,500....60 cents.
Do., do., exceeding $1,500 and not exceeding $2,500.....$1.
Do., do., exceeding $2,500 and not exceeding $5,000.....$1 50
Do., do., for every $2,500 or part of $2,500 in excess of $5,000.....$1.
Do., do., [see schedule B, page 94] (foreign) drawn in, but payable out of the United States, if drawn singly, or if drawn otherwise than in a set of three or more, according to the custom of merchants and bankers, same as "Bill of Exchange" (inland).
Do., do., if drawn in sets of three or more, for every bill of each set, where the sum made payable shall not exceed $150, or the equivalent thereof in any foreign currency.....3 cents.
Do., do., above $150 and not above $250.....5 cents.
Do., do., above $250 and not above $500.....10 cents.
Do., do., above $500 and not above $1,000 .....15 cents.
Do., do., above $1,000 and not above $1,500.....20 cents.
Do., do., above $1,500 and not above $2,250.....30 cents.
Do., do., above $2,250 and not above $3,500.....50 cents.
Do., do., above $3,500 and not above $5,000.....70 cents.
Do., do., above $5,000 and not above $7,500.....$1.
Do., do., for every $2,500, or part thereof, in excess of $7,500.....30 cents.

Bills of lading for any goods, merchandise, or effects to be exported from a port or place in the United States to any foreign port or place, a stamp duty of.....10 cents.
Binders' boards, same as "Paper." [See page 60.]
Bitters, same as "Medicines."
Boards are not to be considered as manufactures.
Bonds, auction sales of, on gross amounts of sales..1-10 of 1 per ct.
Do., given as security for the payment of any definite or certain sum of money, see "Mortgage."
Do., indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or for the due execution or performance of the duties of any office, and to account for money received by virtue thereof, a stamp duty of.....50 cents.
Do., of any description other than such as are required in legal proceedings, and such as are not otherwise charged, a stamp duty of [see schedule B, page 94].....25 cents.
Bone, manufactures of, wholly or in part, if not otherwise specified, ad valorem.....3 per cent.
Books are not to be regarded as a manufacture, or submitted to a rate of duty as a manufacture.
Bottles containing medicines, etc., the retail price or value of which, contents included, does not exceed 25 cents, a stamp duty of [see schedule C, page 97].....1 cent.
Do., containing medicines, etc., the retail price or value of which, contents included, exceeds 25 cents, and does not exceed 50 cents, a stamp duty of.....2 cents.
Do., containing medicines, etc., the retail price or value of which, contents included, exceeds 50 cents, but does not exceed 75 cents.....3 cents.
Do., containing medicines, etc., the value of which, contents included, shall exceed 75 cents, and shall not exceed $1...4 cents.
Do., containing medicines, etc., the value of which, contents included, exceeds $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of.....2 cents.
Bowling-alleys, for each alley, duty for license.....$5.
Boxes containing medicines, etc., same as "Bottles," which see.
Brass, manufactures of, if not otherwise specified .....3 per cent.
Bread and breadstuffs not considered as manufactures.
Bricks are not to be considered a manufacture.
Bridges, toll, on gross receipts.....3 per cent.
Brewers, under which term is included every person who manufactures fermented liquors of any name or description for sale from malt, wholly or in part, for license.....$50.
Do., who manufacture less than 500 bbls. per year, for license.$25.
Bristles, manufactures of, not otherwise specified .....3 per cent.
Brokers, auction sales by, of goods, wares, merchandise, articles, or things, on gross amount of sale.....1-10 of 1 per cent.
Do., under which term is included every person whose business

is to purchase or sell stocks, coined money, bank notes, drafts, promissory notes, or other securities for the payment of money, for themselves or others, or who deal in exchanges relating to money, for license.....$50.

Brokers, commercial, under which term is included every person who, as the agent of others (wholesale dealers and bankers excepted) purchases or sells goods or produce, or seeks orders therefor, in original or unbroken packages, or manages business matters for the owners of vessels, or the shippers or consignees of freight carried by vessels, or purchases or sells real estate for others, for license.....$50.

Do., land warrants [see "Land-warrant Brokers"].....$25.

Building stone, not to be considered a manufacture.

Bullion in the manufacture of silver-ware is not to be considered a manufacture.

Burning fluid is not to be considered a manufacture.

Butter, not to be considered a manufacture.

Calf-skins, tanned, each.....6 cents.

Do., American patent.....5 per cent.

Candles, of whatever material made.....3 per cent.

Cards, playing, per pack of whatever number, when the price per pack does not exceed 18 cents.....1 cent.

Do., do., over 18 and not over 25 cents per pack.....2 cents.

Do., do., over 25 and not over 30 cents per pack.....3 cents.

Do., do., over 30 and not over 36 cents.....4 cents.

Do., do., over 36 cents.....5 cents.

Calves, slaughtered, per head.....5 cents.

Carriage, etc., valued at $75 or over, drawn by one horse, including the harness.....$1.

Do., drawn by two horses, valued at $75 and not exceeding $200.....$2.

Do., exceeding in value $200, and not exceeding $600.....$5.

Do., exceeding $600.....$10.

Cassia, ground, and all imitations of, per pound.....1 cent.

Castile soap, see "Soap."

Castings, cast-iron, etc., see "Iron."

Cattle, horned, exceeding 18 months old, slaughtered for sale, each.....30 cents.

Do., do., under 18 months old, per head.....5 cents.

Do., do., slaughtered by any person for his own consumption.....Free.

Cattle brokers, including every person whose business it is to buy and sell and deal in cattle, hogs, or sheep, for license.....$10.

Cavendish tobacco, valued at more than 30 cents per pound, per pound [see "Tobacco"].....15 cents.

Do. do., valued at any sum not exceeding 30 cents per pound, per pound.....10 cents.

Cement made wholly or in part of glue, to be sold in a liquid state, per gallon.....25 cents.

Certificate of stock in any incorporated company, stamp duty on each [see schedule B, page 94].....25 cents.

Certificate of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for not less than $10 and not exceeding $50, stamp duty .....10 cents.
Do. do., for a sum exceeding $50 .....25 cents.
Certificate—Any certificate of damage, and all other certificates or documents issued by any Port Warden, Marine Surveyor, or other person acting as such, stamp duty .....25 cents.
Certificate of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such, if for a sum not exceeding $100, stamp duty .....2 cents.
Do., do., if for a sum exceeding $100, stamp duty .....5 cents.
Certificate of any other description than those specified, a stamp duty of .....10 cents.
Charcoal is not to be considered a manufacture.
Charter Party—Contract or agreement for the charter of any ship, or vessel, or steamer, or any letter, or memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship, or vessel, or steamer, and any other person or persons, for or relating to the charter of such ship, or vessel, or steamer, if the registered tonnage of such ship, or vessel, or steamer does not exceed 300 tons, stamp duty .....$3.
Do. do., exceeding 300 tons and not exceeding 600 tons, stamp duty .....$5.
Do. do., exceeding 600 tons, stamp duty .....$10.
Charts are not to be considered a manufacture.
Checks drawn upon any bank, trust company, or any person or persons, companies, or corporations, for the payment of money, exceeding $20, at sight or on demand, stamp duty .....2 cents.
Cheese is not to be considered a manufacture.
Chemical preparations, same as "Medicines."
Chocolate, prepared, per pound .....1 cent.
Cigars, valued at not over $5 per 1,000, per 1,000 .....$1 50
Do., valued at over $5 per 1,000, and not over $10, per 1,000 ..$2.
Do., valued at over $10, and not over $20 per 1,000, per 1,000 .....$2 50.
Do., valued at over $20 per 1,000, per 1,000 .....$3 50.
Circuses, under which term is included every building, tent, space, or acre where feats of horsemanship or acrobatic sports are exhibited, for license .....$50.
Claim agents, under which term is included every person whose business it is to prosecute claims in any of the Executive Departments of the Federal Government, for each yearly license ..$10.
Clearance, stamp duty .....25 cents.
Clock movements, made to run one day .....5 cents.
Do. do., made to run over one day, each .....10 cents.
Cloth, before it has been dyed, printed, bleached, or prepared in any other manner .....3 per cent.
Do., after it has been dyed, etc., and manufactured into other articles or otherwise prepared, on which a duty has been paid be-

fore the same was dyed, etc.—on the *increased value* thereof the tax is.....3 per cent.
Cloves, ground and all imitations, per pound.....1 cent.
Coal, all mineral, except pea coal or dust coal, per ton ..3½ cents.
Coal gas, see "Gas."
Coal oil, produced by the distillation of coal exclusively, refined, per gallon [see pages 57, 58].....8 cents.
Coal illuminating oil, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum or rock oil, and all other bituminous substances used for like purposes, per gallon..10 cts.
Coal oil distillers, under which term is included any person who shall refine, produce, or distill crude petroleum or rock oil, or crude coal oil, or crude oil made of asphaltum, shale, peat, or other bituminous substances, for each license.....$50.
Coal tar, produced in the manufacture of gas.....Exempt.
Cocoa, prepared, per pound.....1 cent.
Coffee, ground, per pound.....3 mills.
Coffee—All preparations of which coffee forms a part, or which is prepared for sale as a substitute for coffee, per pound....3 mills.
Commercial brokers, see "Brokers."
Concentrated milk is not to be considered a manufacture.
Confectioners, under which term is included every person who sells at retail confectionery, sweetmeats, comfits, or other confects, in any building (confectioners who have taken out a license as wholesale or retail dealers are not required to take a separate license), for each license.....$10.
Do., whose sales do not exceed $1,000 per year.....Exempt.
Confectionery made wholly or in part of sugar, per pound..1 cent.
Consumption entry at any custom-house, not exceeding $1 in value, stamp duty [see schedule B, page 94].....25 cents.
Do. do., exceeding $100 and not exceeding $500.....50 cents.
Do. do., exceeding $500 in value.....$1.
Contracts, for each sheet or piece of paper on which written, stamp duty [see schedule B, page 95].....5 cents.
Do., for the hire, use, or rent of any land, tenement, or portion thereof, if for a period of time not exceeding three years, stamp duty.....50 cents.
Do., for a period of time exceeding three years.....$1.
Contract—Brokers' note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description, issued by brokers, or persons acting as such, stamp duty.....10 cents.
Conveyance—Deed, instrument, or writing, whereby any lands, tenements, or other realty sold, shall be granted, leased, assigned, transferred, or otherwise conveyed to or vested in the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration or value exceeds $100 and does not exceed $500, stamp duty [see p. 95]...50 cts.
Do., when the value exceeds $500, and does not exceed $1,000.....$1.

Conveyance, exceeding $1,000, and not exceeding $2,500.....$2.
Do., exceeding $2,500, and not exceeding $5,000.....$5.
Do., exceeding $5,000, and not exceeding $10,000.....$10.
Do., exceeding $10,000, and not exceeding $20,000.....$20.
Do., for every additional $10,000, or fractional part thereof in excess of $20,000.....$20.
Conveyance of lands, estate, or property in trust as security, see "Mortgage."
Copper, manufactures of, not otherwise provided for, ad valorem.....3 per cent.
Do., in pigs or ingots, not to be considered as manufactures.
Cordials, medicinal, same as "Medicines."
Cosmetics [see page 97], same as "Medicines."
Cotton, raw, per pound (after Oct. 1st).....½ cent
Do., manufactures of, wholly or in part, not otherwise provided for.....3 per cent.
Do., umbrellas and parasols.....5 per cent.
Coupons, railroad.....3 per cent.
Deeds, same as "Conveyance." [See page 95.]
Deer-skins, dressed or smoked, per pound.....2 cents.
Dentifrice, each package of, the retail price or value of which does not exceed 25 cents, stamp duty [see page 95].....1 cent.
Do., do., exceeding 25 cts., but not exceeding 50 cts., stamp duty, 2 cts.
Do., do., exceeding 50 cents, but not exceeding 75 cents...3 cents.
Do., do., each package of, the value of which shall exceed 75 cents, and shall not exceed $1.....4 cents.
Do., do., exceeding $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional stamp duty of...2 cts.
Dentists, for license.....$10.
Diamonds.....3 per cent.
Dispatch, telegraphic, when the charge for the first ten words does not exceed 20 cents, stamp duty.....1 cent.
Do., do., when it exceeds 20 cents.....3 cents.
Distilled spirits, first proof, per gallon.....20 cents.
Distilled spirits—The duty on spirituous liquors and all other spirituous beverages enumerated in the Tax Bill, is to be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of proof. [See section 42 for meaning of "proof."]
Distillers, under which term is included every person or copartnership who distills or manufactures spirituous liquors for sale, for license [see section 39].....$50
Do., making less than 300 barrels per year.....$25.
Do., of apples and peaches, making less than 150 barrels per year.....$12 50.
Dividends—Annual income from, when exceeding $600, and not exceeding $10,000, on the excess over $600.....3 per cent.
Do., exceeding $10,000, on excess over $600.....5 per cent.
Do., annual income from, when realized by any citizen of the United States residing abroad, and not in the employ of the

United States, not otherwise provided for, when exceeding $600, on the excess over $600 [see section 90] .....5 per cent.

Draft, drawn upon any bank, trust company, or any person or persons, companies, or corporations, for the payment of money exceeding $10 at sight or on demand, stamp duty.....2 cents

Do., otherwise than at sight, or on demand, see "Bill of Exchange" (inland).

Draining-tiles are not to be considered a manufacture.

Drops, medicinal, same as "Medicines."

Eating-houses, under which term is included every place where food or refreshments of any kind are provided for casual visitors and sold for consumption therein (but the keeper of an eating-house, having taken out a license therefor, is not required to take out a license as confectioner), for license.....$10.

Do., whose business is less than $1,000 per year.....Exempt.

Emeralds.....3 per cent.

Enameled leather, per square foot .....5 mills.

Enameled skirting leather, per square foot.....1½ cents.

Entry of any goods, wares, or merchandise at any custom-house, for warehousing, see "Warehouse Entry."

Entry for the withdrawal of any goods, wares, or merchandise from bonded warehouse, stamp duty.....50 cents.

Erasive soap, see "Soap."

Express—For every receipt or stamp issued by any express company or carrier, or person whose occupation is to act as such, for all boxes, bales, packages, or bundles, when the fee does not exceed 25 cents [see schedule B, page 95].....1 cent.

Do., when it exceeds 25 cents, but does not exceed $1.....2 cents.

Do., when one or more packages are sent to the same address, and the compensation exceeds $1.....5 cents.

Ferry-boats, propelled by steam or horse-power, on gross receipts [see page 66].....1½ per cent.

Fire insurance companies, on all dividends.....3 per cent.

Fish, preserved, ad valorem.....5 per cent.

Fish oil.....Exempt.

Flax, manufactures of, not otherwise specified.....3 per cent.

Do., prepared for textile or felting purposes, is not to be considered a manufacture until actually woven or felted into fabric for consumption.

Flour made from grain is not to be considered a manufacture.

Fruits, preserved.....5 per cent.

Furs of all descriptions, when made up or manufactured..3 per ct.

Gains, annual, see "Dividends," "Salaries," etc.

Gas, coal, when the product shall be not above 500,000 cubic feet per month, per 1,000 cubic feet .....5 cents.

Do., do., when the product shall be above 500,000, and not exceeding 5,000,000 cubic feet per month, per 1,000 cubic feet.....10 cents.

Do., do., when the product shall be above 5,000,000 cubic feet, per 1,000 cubic feet .....15 cents.

Gas, all illuminating, same as "Coal Gas."
Gelatine of all descriptions, in solid state, per pound.....5 mills.
Ginger, ground, and all imitations of, per pound.....1 cent.
Glass, manufactures of, not otherwise specified.....3 per cent.
Glue, in a liquid form, per gallon.....25 cents.
Do., in a solid state, per pound.....5 mills.
Goat-skins, curried, manufactured, or finished.....4 per cent.
Gold, manufactures of, not otherwise provided for.....3 per cent.
Goods, made for the use or consumption of the maker [see section 73].....Free.
Do., except spirituous and malt liquors, and leaf, and stem, or manufactured tobacco, where the annual product does not exceed $600, provided that this shall not apply to any business or transaction where one party furnishes the materials, or any part thereof, and employs another party to manufacture, make, or finish the goods, wares, or merchandise, or articles, paying or promising to pay therefor, and receiving the goods, wares, and merchandise, or articles; but in all such cases the party furnishing the materials and receiving the goods, wares, and merchandise, or articles, shall be liable to and charged with all accruing duties thereon [see section 73].....Free.
Gunpowder, and all explosive substances used for mining, artillery, or sporting purposes, when valued at 18 cents per pound or less, per pound.....5 mills.
Do., do., when valued above 18 cents per pound, and not exceeding 30 cents—per pound.....1 cent.
Do., do., when valued above 30 cents per pound, per pound.6 cents.
Gutta-percha, manufactures of, not otherwise provided for.3 per ct.
Gypsum is not to be considered a manufacture.
Hair dye, same as "Medicines."
Harness leather, per pound.....7 mills.
Do., do., made of hides imported east of the Cape of Good Hope, per pound.....5 mills.
Headings are not to be considered a manufacture.
Hemp, manufactures of, when not otherwise specified..3 per cent.
Hog-skins, tanned or dressed.....4 per cent.
Hogs, exceeding six months old, slaughtered, for sale, when the number thus slaughtered exceeds 20 in any year, each..10 cents.
Do., slaughtered by any person for his own consumption.... Free.
Hollow-ware, iron, per ton of 2,000 pounds.....$1 50.
Hoop iron, see "Iron."
Hoops are not to be considered as manufactures.
Horn, manufactures of, not otherwise provided for.....3 per cent.
Horned cattle, exceeding 18 months old, slaughtered for sale, each.....30 cents.
Do., do., under 18 months old, per head.....5 cents.
Horse-skins, tanned and dressed.....4 per cent.
Horse dealers, under which term is included every person whose business is to buy and sell horses and mules, for each license.....$10.

Horse-dealers, when they have taken out a license as livery-stable keepers, are not required to take out an additional one.
Hose, conducting.....3 per cent.
Hotels—under which term is included every place where food and lodgings are provided for and furnished to travelers and sojourners, in view of payment therefor, where the rent or the valuation of the yearly rental of the house and property occupied shall be $10,000 or more, for each yearly license.....$200.
Do., do., where the rent or the valuation of the yearly rental shall be $5,000 and less than $10,000, for each yearly license..$100.
Do., do., where the rent or the valuation of the yearly rental shall be $2,500 and less than $5,000, for each yearly license....$75.
Do., do., where the rent or the valuation of the yearly rental shall be $1,000 and less than $2,500, for each yearly license....$50.
Do., do., where the rent or the valuation of the yearly rental shall be $500 and less than $1,000, for each yearly license.....$25.
Do., do., where the rent or the valuation of the yearly rental shall be $300 and less than $500, for each yearly license.....$15.
Do., do., where the rent or the valuation of the yearly rental shall be $100 and less than $300, for each yearly license.....$10.
Do., do., where the rent or the valuation of the yearly rental shall be less than $100, for each yearly license.....$5.
Steamers and vessels upon waters of the United States, on board of which passengers or travelers are provided with food or lodging, shall be required to take out a license of the fifth class, viz., at.....$25.
Income, annual, of every person, when exceeding $600 and not exceeding $10,000, on the excess over $600.....3 per cent.
Do., exceeding $10,000, on excess over $600.....5 per cent.
Do., annual, from property of any kind in the United States, realized by any citizen of the United States residing abroad, and not in the employ of the United States Government, not otherwise provided for.....5 per cent.
Do., derived from interest upon notes, bonds, or other securities of the United States, a tax is levied not to exceed [see section 91].....1½ per cent.
India-rubber, manufactures of, not otherwise specified..3 per cent.
Inns, same as "Hotels."
Insurance companies, all, on dividends [see sec. 82]....3 per cent.
Insurance companies, inland or marine, upon gross receipts for premiums and assessments.....1 per cent.
Insurance companies, foreign, doing business in the United States.....1 per cent.
Insurance—Policy of insurance (marine, inland, and fire), stamp duty [see schedule B, p. 95].....25 cts.
Do., policy of insurance (life), when the amount insured shall not exceed $1,000, stamp duty.....25 cents.
Do., do., exceeding $1,000, and not exceeding $5,000....50 cents.
Do., do., exceeding $5,000.....$1.
Interest, see "Income," "Dividends," etc.

Iron, manufactures of, if not otherwise specified.....3 per cent
Do., cast, used for bridges, buildings, or other permanent structures, per ton.....$1.
Do , railroad, per ton.....$1 50.
Do., re-rolled, per ton.....75 cents.
Do., advanced beyond slabs, blooms, or loops, and not advanced beyond bars or rods, per ton.....$1 50.
Do., band, hoop, and sheet, not thinner than No. 18 wire gauge, per ton.....$1 50.
Do., band, hoop, or sheet, thinner than No. 18 wire gauge, per ton $2.
Do., plate, not less than ⅛ of an inch in thickness, per ton. $1 50.
Do., plate, less than ⅛ of an inch in thickness, per ton.....$2.
Do., nails, cut and spikes, per ton.....$2.
Do., bars, rods, bands, hoops, sheets, plates, nails, and spikes, (manufactured from iron) upon which the duty of $1 50 has been levied and paid, are only subject to an additional duty of, per ton.....50 cents.
Do., not advanced beyond slabs, blooms, or loops, not to be considered a manufacture.
Do., pig, is not to be considered a manufacture.
Ivory, manufacture of, if not otherwise specified.....3 per cent.
Jewelry.....3 per cent.
Jute, manufactures of, if not otherwise specified.....3 per cent.
Jugglers, including every person who performs by sleight-of-hand, for each license (license required in each State).....$20.
The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay for each license.....$10.
Kid-skins, curried, manufactured, or unfinished.....4 per cent.
Lager beer, per barrel, containing 31 gallons (fractional parts of a barrel to pay proportionately).....$1.
Land-warrant brokers, under which term is included every person who makes a business of buying and selling land warrants, and furnishing them to settlers or other persons, under contracts that the land procured by means of them shall be bound for the prices agreed on for the warrants, for each license.....$25.
Lard oil, per gallon.....2 cents.
Lawyers, under which term is included every person whose business it is, for fee or reward, to prosecute or defend any cause in any court of record or other judicial tribunal of the United States, or of any of the States, or give advice in relation to any cause or matter pending therein (lawyers refusing to pay for this license shall not be allowed to practice in any such court or tribunal), for each license.....$10.
Lead, manufactures of, if not otherwise specified.....3 per cent.
Do., in pigs or bars, not to be considered as manufactures.
Do., white, per hundred pounds.....25 cents.
Lease, for the hire, use, or rent of any land, tenement, or portion thereof, if for a period of time not exceeding three years, stamp duty.....50 cents

Lease, do., for a period of time exceeding three years, stamp duty.....$1.
Leather, bend, per pound.....1 cent.
Do., butt, per pound.....1 cent.
Do., damaged, per pound.....5 mills.
Do., enameled, per square foot.....5 mills.
Do., enameled skirting, per square foot.....1½ cents.
Do., harness, per pound.....7 mills.
Do., harness, made from hides imported east of the Cape of Good Hope, per pound.....5 mills.
Do., offal, per pound.....5 mills.
Do., oil-dressed, per pound.....2 cents.
Do., patent, per square foot.....5 mills.
Do., patent japanned splits, used for dasher leather, sq. foot.4 mills.
Do., patent or enameled skirting, per square foot.....1½ cents.
Do., rough, made from hides imported east of the Cape of Good Hope, per pound.....5 mills.
Do., rough, all other, hemloek tanned, per pound.....7 mills.
Do., rough, tanned in whole or in part with oak, per pound..1 ct.
Do., sole, made from hides imported east of the Cape of Good Hope, per pound.....5 mills.
Do., sole, all other, hemlock tanned, per pound.....7 mills.
Do., sole, tanned in whole or in part with oak, per pound..1 cent.
Do., tanned calf-skins, each.....6 cents.
Do., upper, finished or curried, made from leather tanned in the interest of the parties currying such leather, not previously taxed in the rough (except calfskins), per pound.....1 cent.
Do., manufactures of, when not otherwise specified....3 per cent.

NOTE.—On manufactures of oil-dressed leather, and deer-skins dressed or smoked, the said duty of 3 per cent. is assessed *only upon the increased value thereof.* [See page 62.]

Legacies—Any person or persons having charge or trust, as administrators, executors, or trustees, of any legacies or distributive shares arising from personal property, of any kind whatsoever, where the whole amount of such personal property, as aforesaid, shall exceed the sum of $1,000 in actual value, passing from any person who may die after the passage of this act, possessed of such property, either by will or by the intestate laws of any State or Territory, or any part of such property or interest therein, transferred by deed, grant, bargain, sale, or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainer, to any person or persons, or to any body or bodies, politic or corporate, in trust or otherwise, are subject to the following taxes: Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, for each and every $100 of the clear value of such interest in such property.75 cts.
Do., do., where the person or persons entitled to any beneficial interest in such property shall be a descendant of a brother or sister

of the person who died possessed of such property, for each and every $100 of the clear value of such interest .....$1 50.

Legacies, do., where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed of such property, for each and every $100 of the clear value of such interest.....$3.

Do., do., where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who died possessed of such property, for each and every $100 of the clear value of such interest .....$4.

Do., do., where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is stated above, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, for each and every $100 of the clear value of such interest.....$5.

Do., do., passing by will or by the laws of any State or Territory, to husband or wife of the person who died possessed of the property.....Free.

Legal documents—Writ, or other original process by which any suit is commenced in any court of record, either law or equity (except writs, etc., issued by a justice of the peace, or in criminal or other suits, commenced by the United States or any State), stamp duty.....50 cents.

Letters of credit, see "Bills of Exchange" (foreign).

Letters of Administration—Where the estate and effects for or in respect of which such letters of administration applied for shall be sworn or declared not to exceed the value of $2,500, stamp duty .....50 cents.

Do., do., to exceed $2,500, and not exceeding $5,000 .....$1.

Do., do., to exceed $5,000, and not exceeding $20,000 .....$3.

Do., do., to exceed $20,000, and not exceeding $50,000 .....$5.

Do., do., to exceed $50,000, and not exceeding $100,000 .....$10.

Do., do., exceeding $100,000, and not exceeding $150,000.....$20.

Do., do., for every additional $50,000, or part thereof .....$10.

Licenses must be taken out each year by the following named persons, for which they must pay the sum placed opposite their names, viz. :

Apothecaries.....$10.
Auctioneers .....$20.
Bankers.....$100.
Billiard tables, each.....$5.
Brewers, see "Brewers" $25&$50.
Brokers.....$50.
Bowling alleys, for each alley $5.
Cattle brokers .....$10.
Claim agents..... $10.
Coal-oil distillers .....$50.
Commercial brokers.....$50.
Confectioners .....$10.
Circuses.....$50.
Dentists.....$10.
Distillers, see "Distillers."
Eating-houses.....$10.
Hotels, see "Hotels".....from $5 to $200.

Horse dealers.....$10.
Jugglers.....$20.
Land-warrant brokers.....$25.
Lawyers.....$10.
Liquor dealers (retail).....$20.
Do., do., (wholesale) $100.
Livery-stable keepers.....$10.
Manufacturers.....$10.
Peddlers.....from $5 to $20.
Photographers .....$10 to $25.
Pawnbrokers .....$50.
Physicians.....$10.
Retail dealers.....$10.
Rectifiers, see "Rectifiers."
Surgeons .....$10.
Tobacconists.....$10.
Theaters.....$100.
Tallow chandlers.....$10.
Soap makers.....$10.
Wholesale dealers .....$50.

NOTE.—See sec. 64, pages 44–50, for special exhibit of licenses.

Life insurance companies, see "Insurance."

Lime is not to be regarded as a manufacture.

Liniments, same as "Medicines."

Linseed oil, per gallon.....2 cents.

Livery-stable keepers, under which term is included every person whose occupation is to keep horses for hire or to let, for license.....$10.

Lotions, same as "Medicines."

Lozenges, medicinal, same as "Medicines."

Lumber is not to be considered a manufacture.

Magazines not to be regarded as a manufacture.

Do., for all advertisements in, on gross receipts for.....3 per cent.

Malt is not to be considered a manufacture.

Manifest of the cargo of any ship, vessel, or steamer, for a foreign port, if the registered tonnage of such ship, vessel, or steamer does not exceed 300 tons, stamp duty .....$1.

Do., do., exceeding 300 tons, and not exceeding 600 tons.....$3.

Do., do., exceeding 600 tons.....$5.

Manufacturers, under which term is included any person or persons, firms, corporations, or companies, who shall manufacture by hand or machinery, and offer for sale any goods, wares, or merchandise, exceeding annually the sum of $1,000, for license.$10.

Manufactures not otherwise specified :

Of bone .....3 per ct.
Of brass.....3 per ct.
Of bristles.....3 per ct.
Of copper.....3 per ct.
Of cotton.....3 per ct.
Of flax .....3 per ct.
Of glass .....3 per ct.
Of gold .....3 per ct.
Of gutta-percha.....3 per ct.
Of hemp.....3 per ct.
Of horn .....3 per ct.
Of India-rubber .....3 per ct.
Of iron.....3 per ct.
Of ivory.....3 per ct.
Of jute.....3 per ct.
Of lead.....3 per ct.
Of leather.....3 per ct.
Of paper .....3 per ct.
Of pottery.....3 per ct.
Of silk.....3 per ct.
Of silver .....3 per ct.
Of steel .....3 per ct.
Of tin.....3 per ct.
Of willow .....3 per ct.
Of wood.....3 per ct.
Of wool.....3 per ct.
Of worsted .....3 per ct.
Of zinc.....3 per ct.
Of other materials.....3 per ct.

NOTE.—For special exhibit and characterization of manufactures,

see section 75, pages 56–63. For what are not to be considered "manufactures," see page 63.
Maps not to be considered a manufacture.
Marble not to be considered a manufacture.
Marine insurance companies, see "Insurance."
Marine protest, stamp duty.....25 cents.
Meats, preserved.....5 per cent.
Medicines—When the value of the package containing the same shall not exceed, at the retail price or value, the sum of 25 cents, stamp duty.....1 cent.
Do., exceeding 25 cents, and not exceeding 50 cents.....2 cents.
Do., exceeding 50 cents, and not exceeding 75 cents.....3 cents.
Do., exceeding 75 cents, and not exceeding $1.....4 cents.
Do., exceeding $1, for each and every 50 cents, or fractional part thereof, over and above $1, an additional.....2 cents.
Merchandise, see "Goods."
Mineral coal, except pea coal, per ton.....3½ cents.
Morocco skins, curried, manufactured, or finished.....4 per cent.
Mortgage of lands, estate, or property, real or personal, heritable or movable, whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time, or previously due and owing, or forborne to be paid, being payable; also any conveyance of any lands, estate, or property whatsoever, in trust to be sold or otherwise converted into money, which shall be intended only as a security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money exceeding $100, and not exceeding $500, stamp duty [see schedule B, page 95].....50 cents.
Mortgage, exceeding $500, and not exceeding $1,000..... $1.
Do., exceeding $1,000, and not exceeding $2,500..... $2.
Do., exceeding $2,500, and not exceeding $5,000..... $5.
Do., exceeding $5,000, and not exceeding $10,000.....$10.
Do., exceeding $10,000, and not exceeding $20,000.....$15
Do., for every additional $10,000, or fractional part thereof, in excess of $20,000.....$10.
Movements, clock, made to run one day, each.....5 cents.
Do., do., made to run over one day, each.....10 cents.
Mustard, ground, per pound.....1 cent.
Mustard-seed oil, per gallon.....2 cents.
Mutual Insurance Companies, see "Insurance."
Nails, cut, per ton.....$2.
Newspapers not to be regarded as a manufacture.
Do., for all advertisements in, on gross receipts.....3 per cent.
Oils, animal, pure or adulterated, if not otherwise provided for, per gallon [see pages 57, 58].....2 cents.
Do., illuminating, refined, produced by the distillation of coal, asphaltum, shale, peat, petroleum or rock oil, and all other bituminous substances used for like purposes, per gal...10 cents.

Oils, lard, pure or unadulterated, if not otherwise provided for, per gallon .....2 cents.
Do., linseed do., per gallon.....2 cents.
Do., mustard seed, do., per gallon.....2 cents.
Do., all vegetable, per gallon.....2 cents.
Do., medicinal, same as "Medicines."
Do., refined, produced by distillation of coal exclusively, per gallon .....8 cents.
Oleic acid, produced in the manufacture of candles, and used in the manufacture of soap ..... Free.
Order for the payment of any sum of money exceeding $20, drawn upon any bank, trust company, or any person or persons, companies, or corporations, at sight or on demand, stamp duty [see schedule B, page 94].....2 cents.
Do., otherwise than at sight, see "Bill of Exchange" (inland).
Oxide of zinc, per 100 pounds.....25 cents.
Packet containing medicines, etc., same as bottles containing the same, see "Bottles."
Paints, dry or ground in oil, or in paste with water, not otherwise provided for.....5 per cent.
Painters' colors, do .....5 per cent.
Pamphlets are not to be regarded as a manufacture.
Do., for advertisements in, on gross receipts.....3 per cent.
Paper of all descriptions.....3 per cent.
Do., manufactures of, not otherwise provided for.....3 per cent.
NOTE.—See page 63 for what are not considered manufactures of paper.
Paraffine oil.....Exempt.
Parasols of any material.....5 per cent.
Passport, on each, issued from the office of the Secretary of State.....$3.
Do., on each issued by Ministers or Consuls of the United States.....$3.
Passage ticket, by any vessel from a port in the United States to a foreign port, of less than $30, stamp duty.....50 cents.
Do., exceeding $30 .....$1.
Pasteboard, made of junk, straw, or other material....3 per cent.
Patent leather (see "Leather"), per square foot.....5 mills.
Pawnbrokers, under which term is included every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, for the repayment or security of money lent thereon, for license [see page 45].....$50.
Pearl barley is not to be considered a manufacture.
Peddlers, under which term is included every person who sells, or offers to sell, at retail, goods, wares, or other commodities, traveling from place to place, in the street, or through different parts of the country, when traveling with more than two horses, for each license [see page 49].....$20.
Do., do., when traveling with two horses, for each license ...$15.

Peddlers, do., when traveling with one horse, for each license. $10.
Do., do., when traveling on foot, for each license .....$5.
Do., who sell newspapers, Bibles, or religious tracts .....Exempt.
Do., who sell, or offer to sell, dry goods, foreign or domestic, by one or more original packages or pieces at one time to the same person, for each license.....$50.
Do., who peddle jewelry, for each license .....$25.
Pepper, ground, and all imitations of, per pound .....1 cent.
Perfumery, same as "Medicines."
Petroleum, refined, per gallon.....10 cents.
Phial, containing medicines, etc., same as "Bottles," which see.
Photographers, under which term is included every person who makes for sale photographs, ambrotypes, or pictures on glass, metal, or paper, by the action of light, for each license, when the receipts do not exceed $500 [see page 50] .....$10.
Do., do., when the receipts are over $500 and under $1,000, for license .....$15.
Do., do., when the receipts are over $1,000, for license .....$25.
Physicians, under which term is included every person (except apothecaries) whose business it is, for fee or reward, to prescribe medicine or perform any surgical operation for the cure of any bodily disease or ailing, dentists included, for each license..$10.
Pickles .....5 per cent.
Pig iron is not to be considered a manufacture.
Pills, same as "Medicines." [See schedule C, page 97.]
Pimento, ground, and all imitations of, per pound.....1 cent.
Pins, solid head or other, in boxes, packets, bundles, or other form .....5 per cent.
Plaster is not to be considered a manufacture.
Plate of gold, kept for use, per oz. Troy.....50 cents.
Do., of silver, do., per oz. Troy .....3 cents.
Do., silver, as above, *to the extent of forty ounces*.....Free.
Plate iron, see "Iron."
Playing cards, see "Cards." [See schedule C, page 98.]
Policies of insurance, see "Insurance."
Porter, per barrel of 31 gallons, fractional parts in proportion..$1.
Pottery ware, if not otherwise specified.....3 per cent.
Power of attorney for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividend, or interest thereon, stamp duty.....25 cents.
Do., do., or proxy for voting at any election for officers of any incorporated company or society, except charitable, religious, or literary societies, or public cemeteries, stamp duty.....10 cents.
Do., do., to sell and convey real estate, or to rent or lease the same, or to perform any and all other acts not specified, stamp duty.....$1.
Do., do., to receive or collect rent, stamp duty.....25 cents.
Preparations, medicinal, same as "Medicines." [See page 97.]
Preparations, of which coffee forms a part, or which are prepared for sale as a substitute for coffee, per pound.....3 mills.

Preserved fish.....5 per cent.
Preserved fruits.....5 per cent.
Preserved meats.....5 per cent.
Printed books are not regarded as a manufacture.
Do., on all advertisements in, on gross receipts for.....3 per cent.
Printers' ink is not to be considered a manufacture.
Probate of Will, where the estate and effects for or in respect of which such probate applied for shall be sworn or declared not to exceed the value of $2,500, stamp duty.....50 cents.
Do., do., to exceed $2,500, and not exceeding $5,000.....$1.
Do., do., to exceed $5,000, and not exceeding $20,000.....$2.
Do., do., to exceed $20,000, and not exceeding $50,000.....$5.
Do., do., to exceed $50,000, and not exceeding $100,000.....$10.
Do., do., exceeding $100,000, and not exceeding $150,000....$20.
Do., do., for every additional $50,000, or fractional part thereof.....$10.
Profits, annual, see "Income," "Dividend," etc.
Property, annual income from, same as "Income."
Property left by legacy, see "Legacies."
Protest of every note, bill of exchange, acceptance, check, draft, or any marine protest, stamp duty [see schedule C].....25 cents.
Publications, same as "Printed Books."
Railroads—On gross receipts from carrying passengers..3 per cent.
Do., the motive power of which is not steam, on gross receipts from carrying passengers.....1½ per cent.
Railroads—On bonds, or other evidences of indebtedness, upon which interest is stipulated to be paid, on the amount of interest [see section 81].....3 per cent.
NOTE.—This sum of 3 per cent. is to be *withheld* by the railway company from the parties to whom it is due, etc. [See section 81 for specifications.]
Railroad iron, per ton.....$1 50.
Do., re-rolled, per ton.....75 cents.
Receipt, warehouse, stamp duty.....25 cents.
Receipt (other than charter party) for any goods, merchandise, or effects, to be exported from a port or place in the United States to any foreign port or place, stamp duty.....10 cents.
Do., for any goods, merchandise, or effects, to be carried from one port or place in the United States to any other port or place in the United States, either by land or water, except when carried by any express company or carrier, stamp duty.....5 cents.
Rectifiers, under which term is included every person who rectifies, purifies, or refines spirituous liquors or wines by any process, or mixes distilled spirits, whisky, brandy, gin, or wine with any other materials for sale under the name of rum, whisky, brandy, gin, wine, or any other name or names, for each license to rectify any quantity of spirituous liquors not exceeding 500 barrels, containing not more than 40 gallons to each.....$25.
Do., for each additional 500 barrels, or any fraction thereof...$25.
Red oil, used as material in the manufacture of soap.....Free.

Rents, annual income from, see "Incomes," etc.

Retail dealers, under which term is included every person whose business or occupation is to sell or offer to sell groceries, or any goods, wares, or merchandise of foreign or domestic production, in less quantities than a whole original piece or package at one time to the same person (not including wines, spirituous, or malt liquors, but not excluding drugs, medicines, cigars, snuff, or tobacco), for each license [see page 45].....$10.

Retail dealers in liquors, under which term is included every person who shall sell or offer for sale distilled spirits, fermented liquors, and wines of every description, in less quantities than three gallons at one time, to the same purchaser (this does not authorize any spirits, liquors, wines, or malt liquors to be drunk on the premises), for each license [see page 44].....$20.

Rock oil, refined, see "Oils."

Roman cement is not to be regarded as a manufacture.

Salaries, annual income from, see "Income."

Saleratus, per pound.....5 mills.

Sales, auction, of goods, etc., on gross sales....1-10 of 1 per cent.

Do., of stocks, etc.....1-10 of 1 per cent.

Sales made by public officers, etc.....Exempt.

Salt, per 100 pounds .....4 cents.

Savings institutions, on all dividends.....3 per cent.

Screws, called wood screws, per pound .....1½ cents.

Segars, see "Cigars."

Shell-fish, in cans or air-tight packages.....5 per cent.

Sheep, slaughtered for sale, per head.....5 cents.

Do., slaughtered by any person for his own consumption.....Free.

Sheep-skins, tanned, curried, manufactured, or finished.4 per cent.

Sheet-iron, see "Iron."

Shingles are not to be considered as a manufacture.

Silk parasols.....5 per cent.

Silk umbrellas.....5 per cent.

Silk, manufactures of, not otherwise specified .....3 per cent.

Silver, manufactures of, when not otherwise specified ..3 per cent.

Silver spoons, kept for use, to an amount not exceeding 40 oz...Free.

Skins, calf, tanned, each [see page 61].....6 cents.

Do., American patent .....5 per cent.

Do., goat, curried, manufactured, or finished.....4 per cent.

Do., kid, do.....4 per cent.

Do., morocco, do.....4 per cent.

Do., sheep, curried, manufactured, or finished.....4 per cent.

Do., deer, dressed and smoked, per pound.....2 cents.

Do., hog, tanned and dressed.....4 per cent.

Do., horse, do .....4 per cent

Slate is not to be considered a manufacture.

Slaughtered meat, see "Cattle," "Hogs," "Sheep," etc.

Snuff, per pound [see page 59].....20 cents.

Soap, castile, valued not above 3½ cts. per pound, per lb...1 mill.

Do., castile, valued above 3½ cents per pound, per pound..5 mills.

Soap, cream, per pound.....2 cents.
Do., erasive, valued not above 3½ cents per pound, per lb..1 mill.
Do., erasive, valued above 3½ cents per pound, per pound..5 mills.
Do., fancy, per pound.....2 cents.
Do., honey, per pound.....2 cents.
Do., palm-oil, valued not above 3½ cts. per lb., per pound...1 mill.
Do., palm oil, valued above 3½ cts. per pound, per pound..5 mills.
Do., scented, per pound.....2 cents.
Do., shaving, per pound.....2 cents.
Do., toilet of all descriptions, per pound.....2 cents.
Do., transparent, per pound.....2 cents.
Do., of all other descriptions, white or colored, except soft soap, and soap otherwise provided for, valued not above 3½ cents per pound, per pound.....1 mill.
Do., do., valued above 3½ cents per pound, per pound....5 mills.
Soapmakers, under which is included every person whose business is to make or manufacture soap, for each license.....$10.
Soda, bicarbonate of, per pound.....5 mills.
Sole leather, see "Leather."
Spikes, per ton.....$2.
Spirits, distilled, per gallon.....20 cents.
Spirits, medicinal, same as "Medicines."
Split peas are not to be considered a manufacture.
Starch, made of corn, per pound.....1½ mills.
Do., made of potatoes, per pound.....1 mill.
Do., made of rice, per pound.....4 mills.
Do., made of wheat, per pound.....1½ mills.
Do., made of any other material, per pound.....4 mills.
Staves are not to be considered a manufacture.
Steamboats, except ferry-boats, on gross receipts.....3 per cent.
Steamers or vessels upon waters of the United States, on board of which passengers or travelers are provided with food or lodging (see "Hotels," page 46), for license.....$25.
Steel, manufactures of, when not otherwise specified...3 per cent.
Steel, in ingots, bars, sheets, or wire, not less than one quarter of an inch in thickness, valued at 7 cents per lb. or less, per ton..$4.
Do., do., valued above 7 cents and not above 11 cents per pound, per ton.....$8.
Do., do., valued above 11 cents per pound, per ton.....$10.
Stills, see "Rectifiers." [Also see page 45. Also see regulations for, restrictions upon, etc., pages 28–44.]
Stocks, see "Incomes."
Stock companies, see "Bankers," "Insurance companies," etc.
Stones, precious, see "Diamonds," "Emeralds," etc.
Stoves, per ton of 2,000 pounds.....$1 50.
Sugar, brown, Muscovado or clarified, produced directly from the sugar cane, and not from sorghum and imphee cane, per pound [see page 58].....1 cent.
Do., granulated, per pound.....2 mills
Do., loaf, per pound.....2 mills.

Sugar, lump, per pound.....2 mills.
Do., pulverized, per pound.....2 mills.
Do., refined, per pound.....2 mills.
Do., refined, or made from molasses, syrup of molasses, melado, or concentrated melado, per pound.....2 mills.
Sugar-candy, made wholly or in part of sugar, per pound..1 cent.
Sulphate of barytes, per 100 pounds.....10 cents.
Surgeons, for each license.....$10.
Tallow-chandlers, under which term is included every person whose business it is to make or manufacture candles, for each license .....$10.
Tar, coal, produced in the manufacture of gas .....Exempt.
Taverns, same as "Hotels."
Telegraphic dispatches, see "Dispatch."
Theaters, under which term is included every place or edifice erected for the purpose of dramatic or operatic representations, plays, or performances, and not including halls rented or used occasionally for concerts or theatrical representations, for each license .....$100.
Thread, see "Cloth;" [see also page 61.]
Ticket, passage, by any vessel from any port in the United States to a foreign port, of less than $30, stamp duty.....50 cents.
Do., exceeding $30 .....$1.
Timber is not to be considered a manufacture.
Tin, manufactures of, when not otherwise specified ....3 per cent.
Tobacconists, under which term is included every person who shall offer for sale, at retail, cigars, snuff, or tobacco, in any form (wholesale and retail dealers, keepers of hotels, inns, and taverns, having taken out a license, are not required to take out a license as tobacconists), for each license [see section 65]....$10.
Tobacco, cavendish, valued at more than 30 cents per lb....15 cts.
Do., do., valued at any sum not exceeding 30 cents per lb. .10 cts.
Do., fine cut, valued at more than 30 cents per pound.....15 cts.
Do., do., valued at any sum not exceeding 30 cents per lb..10 cts.
Do., manufactured, of all kinds (not including snuff, cigars, or smoking tobacco, prepared with all the stems in, or made exclusively of stems), valued at over 30 cents per pound.....15 cts.
Do., do., valued at a sum not exceeding 30 cts. per pound...10 cts.
Do., smoking tobacco, prepared with stems in, per pound ...5 cts.
Do., do., made exclusively of stems, per pound.....2 cents.
Do., plug, same as "Tobacco, cavendish."
Do., twist, same as "Tobacco, cavendish."
Trust companies, on dividends, etc .....3 per cent.
Umbrellas, made of cotton or any other material.....5 per cent.
Umbrella stretchers are not to be considered a manufacture.
Varnish, made wholly or in part of gum copal, or of other gums or substances.....5 per cent.
Do., made of other gums or substances.....5 per cent.

Vegetable oils, per gallon ..... 2 cents.
Warehouse entry, at custom-houses, not exceeding $100 in value, stamp duty..... 25 cents.
Warehouse entry, do., exceeding $100 and not exceeding $500..... 50 cents.
Do., do., exceeding $500 in value ..... $1.
Warehouse receipts, stamp duty..... 25 cents.
Whale oil..... Exempt.
Whisky, per gallon (see "Spirits")..... 20 cents.
White lead, see "Lead."
Wholesale dealers, under which term is included every person whose business or occupation is to sell, or offer to sell, groceries, or any goods, wares, or merchandise, of foreign or domestic production, by more than one original package or piece at one time, to the same purchaser, not including wines, spirituous or malt liquors, for each license [see page 44]..... $50.
Wholesale dealers in liquors of every description, including distilled spirits, fermented liquors, and wines of all kinds (persons other than distillers, who sell or offer for sale any such liquors in quantities of more than three gallons at one time to the same purchaser are included), for each license ..... $100.
Willow, manufactures of, not otherwise provided for... 3 per cent.
Wine made of grapes, per gallon..... 5 cents.
Withdrawal entry, at custom-house, stamp duty ..... 50 cents.
Wood, manufactures of, if not otherwise provided for.. 3 per cent.
Wood screws, per pound..... 1½ per cent.
Wool, manufactures of, not otherwise specified..... 3 per cent.
Worsted, manufactures of, not otherwise specified..... 3 per cent.
Writ, stamp duty..... 50 cents.
Yarn, see "Cloth." [See also page 61.]
Yachts, whether by sail or steam, under the value of $600.... $5.
Do., do., over $600, and not exceeding $1,000..... $10.
Do., do., for each additional $1,000 in value ..... $10.
Zinc, manufactures of, not otherwise specified..... 3 per cent.
Do., oxide of, per 100 pounds ..... 25 cents.

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